

# VIRGINIA DEPARTMENT OF TAXATION

[www.tax.virginia.gov](http://www.tax.virginia.gov)

## PUBLICATION VA-1345



### ***HANDBOOK*** for ***Electronic Filers*** of Individual Income Tax Returns

Tax Year 2007

Revised 11/13/2007

## VIRGINIA CONTACT DIRECTORY

TOPIC	SERVICES OFFERED	CONTACT INFORMATION
<b>CUSTOMER SERVICE</b>	Taxpayer Assistance M-F, 8:30 a.m. - 4:30 p.m.	804-367-8031 <a href="mailto:TaxIndReturns@tax.virginia.gov">TaxIndReturns@tax.virginia.gov</a>
<b>TAX PROFESSIONAL HOTLINE</b>	Tax Professional Assistance M-F, 8:30 a.m. - 4:30 p.m.	804-367-9286
<b>TELETAX</b>	Refund Inquiry Recorded Tax Information Fax on Demand Forms	804-367-2486
<b>E-FILE HELP DESK</b>	Fed/State ELF Software Developer, Tax Professional, and ERO Assistance	804-367-6100 <a href="mailto:elfcoordinator@tax.virginia.gov">elfcoordinator@tax.virginia.gov</a>
<b>E-FILE COORDINATOR</b>	Fed/State ELF Software Developer, Tax Professional, and ERO Assistance	<i>Kerry Williams</i> 804-367-0240 <a href="mailto:kerry.williams@tax.virginia.gov">kerry.williams@tax.virginia.gov</a>
<b>E-FILE ANALYST</b>	Fed/State ELF Software Developer, Tax Professional, and ERO Assistance	<i>Tina Thoummarath</i> 804-367-6100 <a href="mailto:tina.thoummarath@tax.virginia.gov">tina.thoummarath@tax.virginia.gov</a>
<b>VATAX ONLINE</b>	On-line Filing (iFile) Electronic Return Payments Electronic Bill Payments Tax Information	<a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a>
<b>CREDIT CARD PAYMENTS</b>	Credit Card Payments Made through Official Payments Corporation	800-272-9829 <a href="http://www.officialpayments.com">www.officialpayments.com</a>

**ELECTRONIC FILING CALENDAR** *for Tax Period 1/1/07-12/31/07*

<b>Begin Federal/State Software Testing</b>	<b><i>November 13, 2007***</i></b>
<b>Begin Transmitting Live Returns to IRS or VATAX</b>	<b><i>January 11, 2008***</i></b>
<b>Last Date to Transmit VATAX Returns Electronically</b>	<b><i>October 18, 2008***</i></b>
<b>Submitting Test Transmissions</b>	<b><i>No cut off date</i></b>

*\*\*\*Dates subject to change\*\*\**

**PUBLICATIONS** for Tax Period 1/1/07-12/31/07

	<b>IRS</b>	<b>VATAX</b>
<b>Handbook for Electronic Filers</b>	<i>Pub. 1345</i>	<i>Pub. VA-1345</i>
<b>Electronic Return File Specifications and Record Layouts</b>	<i>Pub. 1346</i>	<i>Pub. VA-1346</i>
<b>Test Package</b>	<i>Pub. 1436</i>	<i>Pub. VA-1436</i>

## WHAT'S NEW –TAX YEAR 2007

**Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Code:** The 2007 General Assembly enacted legislation that moved Virginia's fixed date conformity with the Internal Revenue Code from December 31, 2005, to December 31, 2006. At the time these instructions went to print, the only required adjustments for "fixed date conformity" were: (i) the special 30% and 50% bonus depreciation allowance for certain assets under the IRC, and (ii) the 5-year net operating loss (NOL) carry back allowed for net operating losses generated in taxable year 2001 or 2002. If federal legislation is enacted that results in changes to the Internal Revenue Code for the 2007 taxable year, taxpayers may be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Supplemental instructions will be posted on our website: [www.tax.virginia.gov](http://www.tax.virginia.gov).

**Subtraction for certain death benefits:** For 2007, you may subtract death benefit payments received from an annuity contract, to the extent that the payments were subject to federal income taxation.

**Deduction for sales tax paid on energy efficient appliances:** For 2007, you may claim a deduction equal to 20% of the sales tax paid on purchases of approved energy efficient equipment and appliances. The equipment and appliances must meet or exceed the applicable energy star efficiency requirements developed by the United States Environmental Protection Agency and the United States Department of Energy. Deductions cannot exceed \$500 for the taxable year.

**Income tax deduction for unreimbursed organ donor expenses:** Beginning in 2007, you can claim an income tax deduction for unreimbursed expenses that are paid by an organ and tissue donor and that have not been taken as a medical deduction on your federal income tax return. The amount of the deduction is the lesser of \$5,000 or the actual amount paid by the taxpayer.

**Adjustment for S corporation shareholders:** If you are a shareholder of an S corporation that is subject to the bank franchise tax, you may subtract your allocable share of the income or gain of the S corporation, to the extent that it was included in your federal adjusted gross income. You are also required to add back your share of the losses or deduction of the S corporation, to the extent that it was included in federal adjusted gross income. Finally, you must also add back any distributions paid or distributed to you by the S corporation, to the extent the distributions were excluded from your federal adjusted gross income.

**Contributions to the Martin Luther King, Jr. Living History and Public Policy Center Fund:** For 2007, there is a new refund checkoff for contributions to the Martin Luther King, Jr. Living History and Public Policy Center Fund. The permanent memorial to Dr. King required by state law is a consortium of public and private institutions of higher education which continues the work and perpetuates the legacy of Dr. King through a "virtual center."

**Repeal of the Virginia Estate Tax:** Legislation enacted by the 2006 General Assembly, House Bill 5018, repeals the Virginia estate tax for the estates of decedents whose date of death occurs on or after July 1, 2007. The estates of decedents whose date of death occurs before July 1, 2007, remain subject to the estate tax provisions. In addition, the repeal of the Virginia estate tax does not affect the filing requirements for fiduciary income tax, regardless of when the date of death occurs.

**Self Select PIN Method:** This signature method allows taxpayers to electronically sign their e-file returns using a five-digit PIN and their Federal Adjusted Gross Income from the prior year. Taxpayers who choose the signature option are not required to retain the signature document, *Form VA-8453*.

**Practitioner PIN Method:** e-file signature authorization for individuals is available for taxpayers e-filing their individual income tax returns through an Electronic Return Originator (ERO). The taxpayer authorizes the ERO to enter the taxpayer's personal identification number (PIN) on his or her e-filed income tax return. When choosing this signature option, *Form VA-8879* should be completed by the

taxpayer and ERO and retained for a minimum of three years from the due date of the return or the file date, whichever is later. *Form VA-8879* replaces *Form VA-8453* when the Practitioner PIN Method is used.

## REMINDERS

**Automatic Registration:** Acceptance by the IRS as an ERO automatically qualifies tax professionals to submit Virginia individual income tax returns electronically using e-file. The tax professional must register with the IRS and be accepted as an Electronic Return Originator (ERO). The IRS assigns each ERO an Electronic Filer Identification Number (EFIN). After the tax professional is accepted as an ERO, the tax professional can submit returns via e-file using approved commercial tax preparation software. For more information, visit the IRS's web site at [www.irs.gov](http://www.irs.gov).

**Form VA-8453:** The tax professional or taxpayer, if self prepared, should retain *Form VA-8453*, Virginia Individual Income Tax Declaration for Electronic Filing and required attachments, for three years from the due date or the filing date, whichever is later.

**Form VA-8879:** This form must be completed when an individual e-file return is being signed using the Practitioner PIN method. Both the taxpayer(s) and ERO must sign *Form 8879*. When the Practitioner PIN Method is used, *Form VA-8879* takes the place of *Form VA-8453*. The form should be retained by the ERO for a minimum of three years from the due date of the return or the file date, whichever is later.

**Direct Debit:** Taxpayers requesting a direct debit for a tax liability should expect the transaction to occur within 5-7 business days of the warehouse date. The direct debit date should not be older than the submission date.

**NOTE:** *Payments scheduled for May 1 may not occur until after May 1 due to internal processes. Taxpayers should not be penalized for payments scheduled for May 1 and the debit occurred after the scheduled date.*

**Direct Deposit:** Direct deposit of a refund is available for taxpayers filing resident returns (*Form 760CG*). Direct deposit is not available for nonresident or part year filers filing *Form 760PY* or *763*.

**Refund Inquiry:** Refund inquiries can be made on-line at [www.tax.virginia.gov](http://www.tax.virginia.gov) or by Teletax at (804)367-2486.

**760-PMT, Payment Voucher:** *Form 760-PMT*, along with payment should be mailed to:

Virginia Department of Taxation  
PO Box 1478  
Richmond, VA 23218-1478.

**NOTE:** *Do not attach Form 760-PMT to a paper copy of the electronically filed return. This causes processing discrepancies and the payment will not be processed correctly.*

**Electronic Filing Mandate:** If a tax professional prepares 100 or more individual income tax returns he/she is required to file electronically.

**NOTE:** *Electronic medium includes filing a paper return containing 2D Barcode or transmitting a return electronically.*

**E-file Waiver:** A tax professional may request a hardship waiver by submitting *Form 8454P*. The Tax Commissioner may waive the requirements for filing electronic returns for a period of time if the tax professional clearly demonstrates that the requirements place an undue hardship on the tax professional.

Hardship waiver requests will be responded to within 45 days of receipt.

Taxpayers may “Opt Out” of filing electronically or submitting returns with a 2D barcode by completing *Form 8454T*. The tax professional must retain the completed form and use a code on the taxpayer's return to indicate how the taxpayer elected to opt out.

**North Carolina and/or Maryland Out of State Tax Credit:** Tax credits for taxes paid to North Carolina and Maryland may be included on an e-filed return. However, hard copies of the other state's return must be mailed to:

*Virginia Department of Taxation  
PO Box 27423  
Richmond, VA 23261-7423*

**FAILURE TO SUBMIT HARD COPIES OF THE OTHER STATE'S RETURN IMMEDIATELY AFTER RECEIVING AN ACKNOWLEDGEMENT OF ACCEPTANCE FOR AN E-FILED RETURN MAY DELAY THE PROCESSING OF THE RETURN.**

***NOTE:*** Returns containing tax credits for states other than North Carolina or Maryland may not be filed electronically.

**Extension for Filing Income Tax Returns:** Taxpayers are granted an automatic six-month extension for filing an income tax return. No application for extension is required; however, any tentative tax due must be paid with a special extension voucher, *Form 760IP*, by the original due date for filing the return (May 1, 2008 for calendar year filers). The penalty for underpayment of tentative tax is 2% per month.

## COMMON REJECT CODES

### AVOID REJECTS

#### CHECK FOR THESE ERRORS BEFORE TRANSMITTING

- 013** **Missing Checking or Savings Account Indicator:** The checking or savings account indicator is missing. Verify that checking or savings is indicated before transmitting.
- 090** **Withholding Forms must have VA in the state field if VA withholding claimed:** The state abbreviation is missing on *Form W-2, W-2G, 1099-MISC, or 1099-R*. If Virginia withholding is being claimed on the return, the state abbreviation must be VA on *Form W-2, W-2G, 1099-MISC or 1099-R*.
- 070** **VA Withholding on Form W-2 cannot exceed 25% of Wages or Gross Distributions:** Often the State Wages or State Distribution amount was not entered in the software.
- 071** **VA Withholding on Form 1099-R cannot exceed 25% of Wages or Gross Distributions:** Often the State Wages or State Distribution amount was not entered in the software.
- 072** **VA Withholding on Form W-2G cannot exceed 25% of Wages or Gross Distributions:** Often the State Wages or State Distribution amount was not entered in the software.
- 033** **Direct Debit Date cannot be older than submit date:** Direct debit must be scheduled to occur on the date or any date after the date of transmission.
- 004** **Out of State Tax Credit must be for North Carolina or Maryland:** Tax credit received for states other than North Carolina or Maryland will be rejected. Returns containing tax credits for states other than North Carolina or Maryland must be filed on paper.
- 004** **Invalid Negative Values:** Certain items on the Virginia return may not be negative. For example, personal exemptions and Dependent Care Expenses may not be negative. Please verify all line items on the return before transmitting electronically.
- 084** **State Abbreviation must be valid for Out of State Tax Credit:** State abbreviation on Schedule OSC or Schedule NPY must be NC or MD for out of state tax credit.
- 100** **Incomplete Direct Debit Information:** You must provide the direct debit date, direct debit amount, bank routing and transit number, bank account number, and indicate whether the account is checking or savings for direct debit of the tax liability to Virginia. This information may be separate from information entered for the federal return.

SEE APPENDIX FOR A COMPLETE LIST OF REJECT CODES



## FEDERAL/STATE ELECTRONIC FILING PROCESS

EROs and transmitters accepted into the Fed/State Electronic Filing Program may file both the federal return and the state return in one transmission to the Internal Revenue Service. Virginia also participates in the IRS State Only Program where returns may be transmitted separately from the federal return. The IRS acts as a conduit through which VATAX will retrieve the state data for processing. The returns will then be processed through the VATAX computer system.

All rules, regulations, and requirements governing tax professionals, transmitters, and EROs as stated in the *IRS Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns (Tax Year 2007)* are also in effect for VATAX. It is recommended that *IRS Publication 1345* be reviewed in conjunction with *Publication VA-1345*.

**Acceptance Process:** Registration with VATAX is not required. EROs/Transmitters are automatically accepted into VATAX's e-file program if registered with the Internal Revenue Service to participate as an ERO or transmitter.

**Transmitting Returns:** The VATAX return data must be transmitted to the IRS Andover Service Center in accordance with IRS procedures. It is imperative to understand the functionality of a software package to ensure that the state return is attached to the federal return when it is transmitted. If the software package offers State Only Filing, state returns may be transmitted separate from the federal return.

When the IRS has provided an acknowledgement of acceptance to the ERO/Transmitter, the state return data will be made available to VATAX for retrieval within 24 hours of the federal acknowledgment. If the federal and state return is transmitted together and the federal return data is rejected, the state return will not be made available to the department. Once corrections have been made, both returns should be retransmitted in one transmission unless your software supports State Only Filing where they may be retransmitted separately. If only the state return is rejected, it may be retransmitted through the IRS State Only Filing program once corrected. Otherwise, the corrected return should be filed on paper.

**Acknowledgement of Returns:** Acknowledgements specify whether a Virginia return is accepted or rejected. The Virginia Acknowledgement is separate from the IRS Acknowledgement. After receiving the Virginia return from the IRS, VATAX will create an acknowledgement record and provide it to the IRS for retrieval by transmitters. The IRS is providing state acknowledgements on its Front End Processing System. Please refer to *IRS Publication VA-1346* for details.

## VIRGINIA RETURNS

The Virginia return consists of data transmitted electronically to VATAX and supporting paper documents to be retained by the ERO/transmitter. The electronic portion of the return consists of the *Form 760CG*, *760PY*, *763*, and complete copy of the federal return. The non-electronic portion of the Virginia return (to be retained by ERO for a minimum of three years from the due date of the return or file date, whichever is later) consists of the signature form, *Form VA-8453*, and the state copy of *Forms W-2s, W-2G, 1099-R, 1099-MISC, and 1099-G*. Substitute W-2 forms (*Form 4852*) and statements created on a personal computer are **NOT** acceptable. Virginia *Schedule INC* may be retained in place of wage statements. VATAX may request the non-electronic portion of the Virginia return for audit purposes.

**Acceptable Returns:** In addition to the returns accepted for federal electronic filing listed in the *IRS Publication 1345* for tax year 2007, the types of Virginia returns that can be transmitted electronically are as follows:

- *Resident Return (Form 760CG)*
- *Part Year Resident Return (Form 760PY)*
- *Non-Resident Return (Form 763)*

- *Returns containing extension payments*
- *Returns containing estimated payments*
- *Returns containing Virginia Schedules NPY, ADJ, and FED, OSC, CR*
- *Returns containing credits for taxes paid to North Carolina and/or Maryland*
- *Decedent Returns, including joint returns filed by spouses*

**Unacceptable Returns:** In addition to the returns excluded from federal electronic filing listed in Publication 1345 for Tax Year 2007, the following types of Virginia returns are also excluded:

- *Amended returns*
- *Prior year returns*
- *Fiduciary returns (Form 770)*
- *Returns for any tax period other than January 1, 2007 to December 31, 2007*
- *Returns containing "Other Subtractions" reported under code 99*
- *Returns containing withholding reported on Form 4852, Substitute W-2 or 1099-R*

**Form VA-8453:** *Form VA-8453*, is the state signature and authorization form. Unless the PIN option is utilized, *Form VA-8453* must be completed and signed by all appropriate parties before the return is transmitted electronically. State copies of *Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-G* must be attached to *Form VA-8453*. *Form 4852*, substitute or computer-generated W2 copies are *NOT* acceptable. The *Virginia Schedule INC* may be attached in place of *Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-G*.

Upon receipt of the Virginia acknowledgement, enter the IRS Declaration Control Number (*DCN*) in the appropriate boxes at the top, left-hand portion of the form. The form should be filed by the *DCN* and maintained for a minimum of three years from the due date of the return, or the filing date, whichever is later. For self prepared returns, the taxpayer must retain the forms. For rejected returns, *Form VA-8453* becomes insignificant. *VATAX* may request these documents for audit purposes.

***Do not mail this Form VA-8453 and/or its attachments to the department unless you are an ERO/transmitter and you close your business.*** In this situation, you must mail *Forms VA-8453* and attachments along with a letter of explanation to:

Virginia Department of Taxation  
P.O. Box 27423  
Richmond, VA 23261-7423

**Corrections to Form VA-8453:** If the ERO changes the electronic return after *Form VA-8453* has been signed, and the Virginia Taxable Income changes by more than \$25 or the state refund changes by more than \$5, the ERO must have the taxpayer sign a corrected *Form VA-8453* before transmitting the return.

**Form VA-8879:** When choosing the Practitioner PIN method, both the taxpayer(s) and ERO must sign *Form VA-8879*. By signing this form, the taxpayer authorizes the ERO to enter the taxpayer's personal identification number on his or her e-filed income tax return. This form should be retained by the ERO for a minimum of three years from the due date of the return or the file date, whichever is later.

**Form VA-8454P:** Preparers who prepare more than 100 tax returns for the taxable year must file by electronic medium. Electronic medium includes filing paper returns that include the 2D barcode. Preparers may request a hardship waiver by completing [Form VA-8454P](#) if he or she feels that the e-file requirement would cause an undue hardship.

**Form VA-8454T:** Although we encourage taxpayers that use tax preparers to request their return be filed electronically, taxpayers may opt out of the e-file requirement by completing [Form VA-8454T](#), Virginia Department of Taxation Taxpayer Filing Election Opt Out Form. The preparer should retain *Form VA-*

8454T for taxpayers who choose to opt out of e-file.

## NAME, ADDRESS AND BANK INFORMATION

**Name:** When entering taxpayer names:

- *First Names must be alpha characters. The only special character allowed in first name fields is a hyphen. One space is permitted between alpha characters.*
- *Middle Names and Suffixes must be alpha characters. No space or numeric character is allowed.*
- *Last Names must be alpha characters. The only special characters allowed are hyphen and apostrophe. No spaces are allowed between alpha characters.*

**Address:** When entering addresses:

- *Follow IRS and USPS address standards*
- *Omit punctuation when not significant*
- *Include a hyphen in 9 digit Zip codes*

**Bank Account Information:** If the taxpayer requests a direct deposit or direct debit, the following information must be entered correctly to avoid rejection of the transaction by the bank:

- *Routing Transit Number*
- *Account Number*
- *Type of Account (checking or savings)*
- *Direct debit date for tax due returns*
- *Direct debit amount for tax due returns*

Test Taxpayer 100 Main Street Richmond, VA 23230	1234
Date _____	
PAY TO THE ORDER OF _____	
\$ _____	Dollars
ANYTOWN BANK	
FOR _____	
⑆ 250250025 ⑆ 202020 ⑆ 86 1234	

RTN =25050025      ACCOUNT NUMBER=20202086

## REFUND RETURNS

In most cases the taxpayer will receive refund checks within two weeks and direct deposits within 5 to 7 days of the Department's acknowledgment. Taxpayers should be advised to wait four weeks, however, from the date of transmission before calling VATAX to inquire about the status of a refund check. Taxpayers may inquire about the status of their refund by visiting [www.tax.virginia.gov](http://www.tax.virginia.gov) or calling Teletax at **804-367-2486**.

Before issuing any refunds, we are required to check for any outstanding debt with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia courts system, and the IRS. If any such debt is found, all or part of the refund may be withheld to help satisfy the debt and processing of the return will be delayed. The taxpayer will be notified in writing if refunds are withheld.

**Direct Deposit:** Internal Revenue Service Publication 1345 sets forth detailed eligibility requirements, responsibilities, and instructions governing tax professionals, transmitters, and EROs who offer taxpayers the option of Direct Deposit. Those same rules, policies and procedures apply when offering Direct Deposit on the state return. If any of the following conditions exist, VATAX will issue a paper check:

- *Outstanding debts with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia courts system or the IRS (if there is a refund balance remaining after the satisfaction of a debt)*
- *Rejection by the receiving depository financial institution*

Some financial institutions do not permit the direct deposit of a joint refund into an individual account and/or accept direct deposits into an account that is payable through another bank or financial institution, including credit unions. VATAX is not responsible when a financial institution does not accept a direct deposit for this reason.

Taxpayers should contact their bank and check their account statements before calling VATAX to inquire about the status of a refund. Most direct deposit traces conducted by VATAX show funds being properly credited to the taxpayer's account.

***NOTE:*** *The accounts and financial institution into which the Virginia refund and the Internal Revenue Service refund are deposited may be different. Therefore, the state and federal routing and transit numbers (RTN) and deposit account numbers (DAN) may not be the same.*

**Refund Anticipation Loans:** VATAX neither supports nor prohibits Refund Anticipation Loans (RALs). The agency and the State Treasurer's Office are not liable for any loss suffered by the taxpayer or the tax professional/transmitter/ERO as a result of VATAX's denial of a direct deposit request. The direct deposit will be denied if the taxpayer has outstanding debts with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia courts system, or the IRS.

***NOTE:*** *VATAX is not able to provide specific details regarding RALs. If your clients call VATAX, they will be referred to their tax preparer.*

## BALANCE DUE RETURNS

**E-File Direct Debit:** Taxpayers may pay the balance due at the time of e-file by using direct debit. To make these electronic payments, the bank routing transit number, account number, type of account (*checking or savings*), direct debit amount, and direct debit date will need to be entered as part of the return record.

**Web Payments:** Use VATAX's website, [www.tax.virginia.gov](http://www.tax.virginia.gov), to make online payments for previously filed returns or bills.

**Credit Cards:** Call 1-800-2PAY-TAX or visit [www.officialpayments.com](http://www.officialpayments.com) to pay by credit card. The jurisdiction code for VATAX is 1080. The company processing the transaction, Official Payments Corporation, assesses a fee. Prior to payment, the user is advised of the fee and has the option to cancel the transaction at that time with no charge.

**Form 760-PMT and Check:** Use Form 760-PMT to make payment by check for an electronically filed tax return. Vouchers do not have to be mailed at the same time the electronic return is filed. However, taxpayers should be made aware that payments for a tax due should be postmarked by May 1. The payment and voucher should be mailed to:

Virginia Department of Taxation  
PO Box 1478  
Richmond, VA 23218-1478

***NOTE:*** Taxpayers should not attach Form 760-PMT to a paper copy of the electronically filed return when mailing in their payment. This causes processing discrepancies and the payment will not be processed correctly.

**Assessments:** Returns filed or payments made after the due date will be subject to applicable penalties and interest. Any tax due return that is adjusted by VATAX will receive a Notice of Assessment once the return is processed. In some cases, an assessment will be generated before a payment is posted. If the taxpayer has sent in the payment for a portion of the amount due, the balance of the assessment should be paid within 30 days.

## RESPONSIBILITIES OF TAX PROFESSIONALS

Tax professionals, transmitters, and EROs must maintain a high degree of integrity, compliance, and accuracy to remain in the Federal/State Electronic Filing Program. They must also follow the terms set forth in this handbook and adhere to the requirements below. Persons or firms not meeting these requirements are subject to suspension from the program by VATAX.

**Accuracy:** It is important to verify the accuracy of the name, address, and Social Security Number for all taxpayers. Inaccurate information may delay the processing of the return.

**Compliance:** All electronic filers must comply with the requirements and specifications set forth in *IRS Publications 1345, 1346, 1436* and *VATAX Publications VA-1345, VA-1346 and VA-1436*.

**Timeliness of Filing:** Transmitters must ensure that electronic returns are filed in a timely manner. The date of electronic transmission to the Internal Revenue Service will be considered the filing date for a Virginia return received electronically.

**Deadline for Filing:** VATAX will accept electronically filed individual income tax returns that have been submitted for transmission to the IRS Andover Service Center through October 18, 2008. Any Virginia return submitted after this date must be filed as a paper document.

**Refund returns may be mailed directly to:**

Virginia Department of Taxation  
PO Box 1498  
Richmond, VA 23218-1498

**Tax due returns may also be mailed to:**

*Virginia Department of Taxation  
PO Box 760  
Richmond, VA 23218-0760.*

**Changes to the Return:** If the transmitter or taxpayer wishes to make any changes after the electronically filed return has been accepted, the taxpayer must file an amended return through the paper document filing process.

**Responsibility to Clients:** Tax professionals have the important task of filing a client's tax return, and they must ensure that the return arrives at VATAX. If the electronic state return fails to arrive at its destination or the return is rejected, tax professionals should retransmit the return electronically or advise their clients to file a paper return.

**Acknowledgements:** The Internal Revenue Service will provide state acknowledgements on its Front End Processing System. Please refer to IRS *Publication VA-1346* for further details.

Individual income tax returns are either accepted or rejected for specific reasons. Accepted returns meet the processing criteria and are considered "*filed*". Rejected returns fail to meet processing criteria and are considered "*not filed*". The acknowledgment identifies the source of the problem using a system of error reject codes. To help identify the cause of rejection, the error reject codes and explanations have been included in the Appendix of this publication. Rejected returns may be retransmitted after corrections are made, provided the software package being used supports State Only Filing. Otherwise, a paper return must be filed. Qualified taxpayers may opt to file on-line ([www.tax.virginia.gov](http://www.tax.virginia.gov)) through *iFile*.

Transmitters should notify their EROs of the return's acceptance within five (5) working days after obtaining the state acknowledgement. Any correspondence from the department regarding errors made on an electronically filed return will be directed to the taxpayer. Taxpayers and tax professionals should respond to the telephone numbers and addresses as directed in the correspondence.

## E-FILE CHECKLIST

- Double check to make sure the Virginia forms and attachments are eligible for electronic filing.
- Sign *Form VA-8453* only if the Self Select PIN or Practitioner PIN option is not used. This form should be retained by the ERO (or taxpayer, if self prepared) for a minimum of three years from the due date of the return or the file date, whichever is later.
- Make sure the Name(s) and Social Security Number(s) are correct on *Form VA-8453*.
- *Form VA-8879* must be completed when an individual e-file return is being signed using the Practitioner PIN method. Both the taxpayer(s) and ERO must sign *Form VA-8879*. The form should be retained by the ERO for a minimum of three years from the due date of the return or the file date, whichever is later.
- Use only whole dollar amounts.
- Make sure direct deposit/direct debit information for the state is specified if the taxpayer(s) chooses this as the method for receiving their state refund or paying their tax due.
- Attach all state copies of *Forms W-2, 1099-R, 1099-MISC, 1099-G, and W-2G* or *Schedule INC* to the original signature form, *VA-8453* or *VA-8879*, and retain for a minimum of three years. Do not mail forms to VATAX.
- VATAX participates in the Federal/State e-file program as a piggyback state. Electronically transmit the federal and state data at the same time unless the software package supports State Only Filing where the federal and state return may be transmitted separately.
- Retrieve the IRS acknowledgement.
- Retrieve the state acknowledgement.
- Provide copies of the electronic return to taxpayer(s) after receiving an acknowledgement of acceptance from VATAX.
- If a tax credit for another state is claimed, mail copies of the other state return(s) to the following address:  
  

*Virginia Department of Taxation  
P.O. Box 27423  
Richmond, VA 23261-7423*
- An ERO/transmitter that closes their business should mail *Forms VA-8453* and attachments, along with a letter of explanation, to the following address:  
  

*Virginia Department of Taxation  
P.O. Box 27423  
Richmond, VA 23261-7423*
- If the IRS has accepted the federal return and the state return has been rejected, the corrected Virginia return may be retransmitted provided the software package supports State Only Filing. Otherwise, a paper return must be submitted. Taxpayers may also opt to file returns via the Internet using the department's *iFile* program.

- Tax due payments may be paid by direct debit, credit card through [www.officialpayments.com](http://www.officialpayments.com), web payments through [www.tax.virginia.gov](http://www.tax.virginia.gov), or by mailing a check accompanied by *Form 760-PMT*, Payment Voucher, to the following address:

*Virginia Department of Taxation  
PO Box 1478  
Richmond, VA 23218-1478*

**NOTE:** Do not submit a paper copy of the electronically filed return with *Form 760PMT*. This causes processing discrepancies and the payment will not be posted correctly.



## **APPENDIX**

**LOCALITY CODES****County Codes**

COUNTY	CODE	COUNTY	CODE	COUNTY	CODE
ACCOMACK	001	FRANKLIN	067	NOTTOWAY	135
ALBEMARLE	003	FREDERICK	069	ORANGE	137
ALLEGHANY	005	GILES	071	PAGE	139
AMELIA	007	GLOUCESTER	073	PATRICK	141
AMHERST	009	GOOCHLAND	075	PITTSYLVANIA	143
APPOMATTOX	011	GRAYSON	077	POWHATAN	145
ARLINGTON	013	GREENE	079	PRINCE EDWARD	147
AUGUSTA	015	GREENSVILLE	081	PRINCE GEORGE	149
BATH	017	HALIFAX	083	PRINCE WILLIAM	153
BEDFORD	019	HANOVER	085	PULASKI	155
BLAND	021	HENRICO	087	RAPPAHANNOCK	157
BOTETOURT	023	HENRY	089	RICHMOND	159
BRUNSWICK	025	HIGHLAND	091	ROANOKE	161
BUCHANAN	027	ISLE OF WIGHT	093	ROCKBRIDGE	163
BUCKINGHAM	029	JAMES CITY	095	ROCKINGHAM	165
CAMPBELL	031	KING AND QUEEN	097	RUSSELL	167
CAROLINE	033	KING GEORGE	099	SCOTT	169
CARROLL	035	KING WILLIAM	101	SHENANDOAH	171
CHARLES CITY	036	LANCASTER	103	SMYTH	173
CHARLOTTE	037	LEE	105	SOUTHAMPTON	175
CHESTERFIELD	041	LOUDOUN	107	SPOTSYLVANIA	177
CLARKE	043	LOUISA	109	STAFFORD	179
CRAIG	045	LUNENBURG	111	SURRY	181
CULPEPER	047	MADISON	113	SUSSEX	183
CUMBERLAND	049	MATHEWS	115	TAZEVELL	185
DICKENSON	051	MECKLENBURG	117	WARREN	187
DINWIDDIE	053	MIDDLESEX	119	WASHINGTON	191
ESSEX	057	MONTGOMERY	121	WESTMORELAND	193
FAIRFAX	059	NELSON	125	WISE	195
FAUQUIER	061	NEW KENT	127	WYTHE	197
FLOYD	063	NORTHAMPTON	131	YORK	199
FLUVANNA	065	NORTHUMBERLAND	133	UNASSIGNED	300

**City Codes**

CITY	CODE	CITY	CODE	CITY	CODE
ALEXANDRIA	510	FREDERICKSBURG	630	PETERSBURG	730
BEDFORD	515	GALAX	640	POQUOSON	735
BRISTOL	520	HAMPTON	650	PORTSMOUTH	740
BUENA VISTA	530	HARRISONBURG	660	RADFORD	750
CHARLOTTESVILLE	540	HOPEWELL	670	RICHMOND	760
CHESAPEAKE	550	LEXINGTON	678	ROANOKE	770
COLONIAL HEIGHTS	570	LYNCHBURG	680	SALEM	775
COVINGTON	580	MANASSAS	683	STAUNTON	790
DANVILLE	590	MANASSAS PARK	685	SUFFOLK	800
EMPORIA	595	MARTINSVILLE	690	VATAX BEACH	810
FAIRFAX	600	NEWPORT NEWS	700	WAYNESBORO	820
FALLS CHURCH	610	NORFOLK	710	WILLIAMSBURG	830
FRANKLIN	620	NORTON	720	WINCHESTER	840

## ERROR REJECT CODES AND EXPLANATIONS

For Individual Income Tax Returns  
For Tax Period January 1, 2007 to December 31, 2007

See Forms in next section of the Appendix for assistance in identifying field numbers.

- 001** NOT USED
- 002** NOT USED
- 003** NOT USED
- 004** ➤ Invalid Type
  - When significant, Taxpayer PIN must be 5 numeric digits in length.
  - When significant, Spouse PIN must be 5 numeric digits in length.
  - When significant, ERO PIN must be 11 numeric digits in length.
  - Money amount fields must contain whole dollars (no cents).
  - When a field is designated as Alphanumeric (positive only), the field must be present and must contain an amount greater than or equal to zero.
  - When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified:
    - Year fields with a length of four positions = YYYY
    - Date fields with six positions = MMYYYY
    - Date fields with eight positions = MMDDYYYY
  - All alphanumeric fields must be left justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
  - The allowable characters for alphanumeric fields are: A-Z, 0-9, space, % (percent), , (comma), . (period), - (hyphen or minus sign), < (less than sign), ( ) (parentheses), and : (colon).
  - The allowable characters for numeric fields are:  
The numbers 0-9 and - (hyphen or minus sign)
- 005** ➤ Your VAGI, Form 760CG, line 16a (Field 430) and Spouse's VAGI, Form 760CG, line 16b (Field 435 must equal Total VAGI, Form 760CG, line 9 (Field 320-2).
- 006** ➤ Primary SSN (Field 003) is a required field.
- 007** ➤ Primary SSN (Field 003) or Secondary SSN (Field 055) cannot duplicate Primary SSN (Field 003) or Secondary SSN (Field 055) of any previously accepted electronic return for the current tax year.
- 008** ➤ Maximum Field Length Exceeded
- 009** ➤ Duplicate Field Number
- 010** ➤ Invalid Field Number
- 011** ➤ NOT USED
- 012** ➤ Invalid Field Sequence
- 013** ➤ Either Checking Account (Field 040) or Savings Account (Field 048) must be indicated when Bank Routing Number (Field 030) and Bank Account Number (Field 035) are present.
- 014** ➤ Primary SSN (Field 003) and Secondary SSN (Field 055) cannot duplicate each other.

- 015** ➤ *Depositor Account Number (Field 035) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.*
  
- 016** ➤ *Form 760PY*  
 ➤ *The dates of residency for the Primary Taxpayer (Fields 310-1 and 310-2), for Filing Status 1 and 3 or for the Primary Taxpayer (Fields 310-1 and 310-2) and Secondary Taxpayer (Fields 310-3 and 310-4), for Filing Status 2 and 4 must be in the date format MMDDYYYY.*
  
- 017** ➤ *Form 760CG*  
 ➤ *If the Primary Taxpayer is claiming an Age Deduction (Field 315-3, Line 4a), the Primary Taxpayer DOB (Field 0093, page 2) must be in the date format MMDDYY.*  
 ➤ *If the Secondary Taxpayer is claiming an Age Deduction (Field 315-4, Line 4b), the Secondary Taxpayer DOB (Field 0095, page 2) must be in the date format MMDDYY.*  
  
 ➤ *Form 760PY*  
 ➤ *If the Primary Taxpayer is claiming an Age Deduction (Field 315-3, Line 38, Column B), the Primary Taxpayer DOB (Field 0050, Line 1, Schedule NPY) must be in the date format MMDDYYYY.*  
 ➤ *If the Secondary Taxpayer is claiming an Age Deduction (Field 315-4, Line 38, Column A), the Secondary Taxpayer DOB (Field 0051, Line 1, Schedule NPY) must be in the date format MMDDYYYY.*  
  
 ➤ *Form 763*  
 ➤ *If the Primary Taxpayer is claiming an Age Deduction (Field 315-3, Line 33b, Column B), the Primary Taxpayer DOB (Field 870, Line 33a, Column B) must be in the date format MMDDYYYY.*  
 ➤ *If the Secondary Taxpayer is claiming an Age Deduction (Field 315-4, Line 33b, Column A), the Secondary Taxpayer DOB (Field 875, Line 33a, Column A) must be in the date format MMDDYYYY.*
  
- 018** ➤ *NOT USED*
  
- 019** ➤ *Form 760CG*  
 ➤ *Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2" or "3". Spouse SSN cannot equal all zeros.*  
  
 ➤ *Forms 760PY and 763*  
 ➤ *Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2", "3" or "4". Spouse SSN cannot equal all zeros.*
  
- 020** ➤ *Form 760CG and 760PY*  
 ➤ *Total nonrefundable credits [Credit for Low Income (Field 475), Credit tax paid to another state (Field 480), and Credits from Schedule CR (Field 485)] cannot exceed Net Tax (Field 445).*  
  
 ➤ *Form 763*  
 ➤ *Total nonrefundable credits [Credit for Low Income (Field 475), Credit tax paid to another state (Field 480), and Credits from Schedule CR (Field 485)] cannot exceed Net Tax (Field 425).*
  
- 021** ➤ *Subtractions (Form 760, Field 315-8, Line 7; Form 760PY, Field 315-8, Line 9, Column B and/or Field 320-3, Line 9, Column A; Form 763, Field 315-8, Line 9) must be numeric or blank.*
  
- 022** ➤ *When significant, Primary Taxpayer First Name (Field 070-1) and Secondary Taxpayer First Name (Field 070-3) must be alpha. The only special character is a hyphen. One space is permitted between alpha characters. When significant, Primary Taxpayer Middle Name (Field 070-2) and Suffix (Field 060-3) and Secondary Taxpayer Middle Name (Field 070-4) and Suffix (Field 065-3) must be alpha. No space or numeric is allowed. When significant, Primary Taxpayer Last Name (Field 060-1) and Secondary Taxpayer Last Name (Field 065-1) must be alpha. The only special characters allowed are hyphen and apostrophe. No spaces are allowed between alpha characters.*

- 024**
  - Form 760, 760PY, and 763
  - Subtotal (Form 760, Field 315-1, Line 3; Form 760PY, Field 315-1, Line 8, Column B; Form 763, Field 315-1, Line 8) must equal Federal Adjusted Gross Income (Form 760, Field 310-5, Line 1; Form 760PY, Field 310-5, Line 6, Column B; Form 763, Field 310-5, Line 6) plus Additions (Form 760, Field 310-7, Line 2; Form 760PY, Field 310-7, Line 7, Column B; Form 763, Field 310-7, Line 7).
  - Form 760PY, filing status 4
  - Subtotal (Form 760PY, Field 315-2, Line 8, Column A) must equal Federal Adjusted Gross Income (Form 760PY, Field 310-6, Line 6, Column A) plus Additions (Form 760PY, Field 310-8, Line 7, Column A).
- 025**
  - When Federal Earned Income Credit Indicator equals X (Field 315-9), Federal Earned Income Credit Amount (Field 350) must be greater than zero.
- 026**
  - Form 760
  - Total Additions, (Field 0059, Line 3, page 2) must equal Additions (Field 310-7, Line 2, page 1).
  - Form 760PY and 763
  - Total Additions (Form 760PY, Field 565, Line 36, Column B, page 2; Form 763, Field 565, Line 32, page 2) must equal Additions (Form 760PY, Field 310-7, Line 7, Column B, page 1; Form 763, Field 310-7, Line 7, page 1).
  - Form 760PY, filing status 4
  - Total Additions (Form 760PY, Field 570, Line 36, Column A, page 2) must equal Additions (Form 760PY, Field 310-8, Line 7, Column A, page 1).
- 027**
  - Form 760
  - Total Deductions (Field 0104, Line 9, page 2) must equal Deductions (Field 385, Line 12, page 1).
  - Form 760PY and 763
  - Total Deductions (Schedule NPY, Field 0153, Column B, Line 2) must equal Deductions (Form 760 PY, Field 385, Line 13, Column B, page 1; Form 763, Field 385, Line 13, page 1).
  - Form 760PY, filing status 4
  - Total Deductions (Schedule NPY, Field 0154, Column A, Line 2) must equal Deductions (Form 760PY, Field 390, Line 13, Column A, page 1).
- 028**
  - ERO PIN (Field 126) may not be significant if return type is on-line (Filed 049=0).
- 029**
  - Taxpayer Prior Year FAGI (Field 330-1) or Spouse Prior Year FAGI (Field 330-2) must be valid if IRS PIN (IRS authentication record Field 035) or ERO PIN (Field 126) is not valid.
- 030**
  - Taxpayer Prior Year FAGI (Field 330-1) or Spouse Prior Year FAGI (Field 330-2) must be valid if return is a state only return (Field 019=SO) and ERO PIN (Field 126) is not significant.
- 031-**
- 032**
  - NOT USED
- 033**
  - Direct debit date (Field 027) cannot be older than transmission date (Field 023-3), minus 3 days.
- 034-**
- 037**
  - NOT USED
- 038**
  - Invalid Software Developer Code (Field 300-1).
- 039**
  - Federal Data Flag (Field 305-1) must equal "V".
- 040**
  - Virginia Form Code (Field 305-2) is a required field and must equal "L", "P" or "N".
- 041**
  - Form 760CG
  - Filing Status (Field 305-3) is a required field and must equal: "1", "2" or "3".
  - Forms 760PY and 763
  - Filing Status (Field 305-3) is a required field and must equal: "1", "2", "3" or "4".

- 042** ➤ *Form 760PY*
- *When Filing Status (Field 305-3) equals "1", "2" or "3", Column A\* of Form 760PY should not be greater than zero. Field numbers for column A are: 0051, 0053, 0055, 0057, 0059, 0061, 310-6, 310-8, 315-2, 315-4, 320-3, 320-4, 355, 365, 380, 390, 400, 410, 535, 550, 560, 570, 575, 585, 590, 600, 605, 615, 625, 635, 645, 655, 665, 675, 755, 760, 765, 770, 775, 780, 785, 825, 830, 835, 840, 845, 850, 855, 895, 900, 905, 910, 915, 920, and 925.*
- 043** ➤ *Head of Household box (Field 305-4) should only be significant if Filing Status (Field 305-3) equals "1".*
- 044** ➤ *When Head of Household box (Field 305-4) is significant and Filing Status (Field 305-3) equals "1", secondary SSN (Field 055) must not be significant.*
- 045-051** ➤ *NOT USED*
- 052** ➤ *Form 763*
- *Subtractions (Field 315-8) on Line 9 of Page 1 of tax form must equal Total Subtractions (Field 670) on Line 40 of page 2 of tax form.*
- *Form 760PY*
- *Line 9, column B (Field 315-8) must equal line 45, column B (Field 670); Line 9, column A (Field 320-3) must equal line 45, column A (Field 675).*
- 053** ➤ *NOT USED*
- 054** ➤ *Form 760CG, Line 10 and Form 763, Line 44*
- *The Virginia Itemized Deductions (Field 370) must be the difference between Total Federal Itemized Deductions (Field 320-5) and State and Local Income Taxes (Field 320-6).*
- *Form 760PY, Line 47c*
- *The Allowable Virginia Itemized Deductions (Field 715) must be the difference between Total Federal Itemized Deductions paid while a Virginia Resident (Field 705) and State and Local Income Taxes paid while a Virginia Resident (Field 710).*
- 055** ➤ *Form 760PY, Line 11b*
- *The Itemized Deductions in Column A (Field 365, Line 11 b) plus Column B (Field 360, Line 11b) must equal Virginia Itemized Deductions (Field 715, Line 47c).*

- 056** ➤ *Form 760CG, Line 10*
- *If Itemized Deductions (Field 320-5) are not claimed and taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 370) must equal:*
- *\$3,000 if filing status (Field 305-3) equals "1"*
- *\$6,000 if filing status (Field 305-3) equals "2"*
- *\$3,000 if filing status (Field 305-3) equals "3"*
- *Form 760PY, Line 46d*
- *If Itemized Deductions (Field 360 and/or Field 365) are not claimed and taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 695) must equal:*
- *\$3,000 if filing status (Field 305-3) equals "1"*
- *\$6,000 if filing status (Field 305-3) equals "2" or "4"*
- *\$3,000 if filing status (Field 305-3) equals "3"*
- *Form 763, Line 41*
- *If Itemized Deductions (Field 370) are not claimed and taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 880) must equal:*
- *\$3,000 if filing status (Field 305-3) equals "1"*
- *\$6,000 if filing status (Field 305-3) equals "2"*
- *\$3,000 if filing status (Field 305-3) equals "3" or "4"*
- 057-058** ➤ *NOT USED*

- 059**
- *Form 760CG, Line 14*
  - *Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:*
    - *Filing Status = 1 and Virginia Adjusted Gross Income is less than \$7,000.*
    - *Filing Status = 2 and Virginia Adjusted Gross Income is less than \$14,000.*
    - *Filing Status = 3 and Virginia Adjusted Gross Income is less than \$7,000.*
  - *Form 760PY, Line 15 Column B*
  - *Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:*
    - *Filing Status = 1 and Virginia Adjusted Gross Income is less than \$7,000.*
    - *Filing Status = 2 or 4 and Virginia Adjusted Gross Income in column A plus column B is less than \$14,000.*
    - *Filing Status = 3 and Virginia Adjusted Gross Income is less than \$7,000.*
  - *Form 760PY, Line 15 Column A*
  - *Virginia Taxable Income (Field 410) must be the difference between Virginia Adjusted Gross Income (Field 320-4) and Subtotal (Field 400) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 410) may be zero, negative, or blank. The filing thresholds are met if:*
    - *Filing Status = 1 and Virginia Adjusted Gross Income is less than \$7,000.*
    - *Filing Status = 2 or 4 and Virginia Adjusted Gross Income in column A plus column B is less than \$14,000.*
    - *Filing Status = 3 and Virginia Adjusted Gross Income is less than \$7,000.*
  - *Form 763, Line 15*
  - *Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:*
    - *Filing Status = 1 and Virginia Adjusted Gross Income is less than \$7,000.*
    - *Filing Status = 2 and Virginia Adjusted Gross Income is less than \$14,000.*
    - *Filing Status = 3 or 4 and Virginia Adjusted Gross Income is less than \$7,000.*
- 060**
- *Form 760CG, Line 15*
  - *Tax (Field 425) must equal Taxable Income (Field 405) multiplied by the appropriate tax rate.*
  - *Form 760PY, Line 16*
  - *Form Tax (Field 425, column B) must equal Taxable Income (Field 405, column B) multiplied by the appropriate tax rate.*
  - *Tax (Field 585, column A) must equal Taxable Income (Field 410, column A) multiplied by the appropriate tax rate.*
  - *Form 763, Line 18*
  - *Tax (Field 425) must equal Nonresident Taxable Income (Field 420) multiplied by the appropriate tax rate.*
- 061-063**
- *NOT USED*



- 064** ➤ *Form 760CG, Line 26*  
➤ *If Overpayment Amount (Field 500, line 26) is significant and Adjustments/Contributions (Field 515, line 28) is greater than Overpayment Amount, then Amount You Owe (Field 525) must be greater than zero.*
- 065** ➤ *Form 760PY, Line 24*  
➤ *Form 763, Line 25*  
➤ *If Contributions and Consumer's Use Tax (Field 515) are significant, Schedule NPY must be present.*
- 066** ➤ *NOT USED*
- 067** ➤ *Form 760CG*  
➤ *If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the Amount to Credit to Next Year's Tax (Field 510), plus Adjustments and Contributions (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.*  
  
➤ *Form 760PY*  
➤ *If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Amount to Credit to Estimated Income Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.*  
  
➤ *Form 763*  
➤ *If Total Payments and Credits (Field 490) are greater than Income Tax (Field 425), and the total of Amount to Credit to Estimated Income Tax (Field 510), plus Contributions from Schedule NPY (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.*
- 068** ➤ *Form 760CG*  
➤ *If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the total of Applied to Estimated Tax (Field 510), plus Adjustments (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.*  
  
➤ *Form 760PY, Line 27*  
➤ *If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Applied to Estimated Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.*  
  
➤ *Form 763, Line 28*  
*If Total Payments and Credits (Field 490) are greater than Total Tax (Field 425), and the total of Applied to Estimated Tax (Field 510), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.*

- 069**    ➤ *Form 760CG*
- *If Total Payments and Credits (Field 490) equal Net Tax (Field 445), then the following fields cannot be greater than zero: Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530).*
- *Form 760PY*
- *If Total Payments and Credits (Field 490) equals Total Tax (Field 445), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510 and 535) or Refund (Field 530).*
- *Form 763*
- *If Total Payments and Credits (Field 490) equals Total Tax (Field 425), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530).*
- 070**    ➤ *For each occurrence of Form W-2, Virginia State Withholding (Fields 400, 470, 520, or 570) cannot be greater than 25% of Wages (Fields 390, 460, 510, or 560).*
- 071**    ➤ *For each occurrence of Form 1099-R, Virginia State Withholding (Field 240 or 280) cannot be greater than 25% of Gross Distribution (Field 110).*
- 072**    ➤ *For each occurrence of Form W-2G, Virginia State Withholding (Field 210) cannot be greater than 25% of Gross Distribution (Field 40).*
- 073**    ➤ *Form 760CG, Line 25*
- *Form PY, Line 20 and Line 26*
- *If Total Payments and Credits (Field 490) are less than Total Tax (Field 445), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.*
- *Form 763, Line 21 and Line 27*
- *If Total Payments and Credits (Field 490) are less than Total Tax (Field 425), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.*
- 074**    ➤ *For each occurrence of Form 1099-MISC, Virginia State Withholding (Field 079 or 083) cannot be greater than 25% of State Income (Field 082 or 086).*
- 075**    ➤ *Administrative reject. Contact the VATAX Electronic Filing Help Desk at 804/367-6100 or [elfcoordinator@tax.virginia.gov](mailto:elfcoordinator@tax.virginia.gov).*
- 076-079**    ➤ *NOT USED*
- 080**    ➤ *Form 760CG, Line 7*
- *Total Other Subtractions (Field 315-8) on 760, page 1, line 7 and Total Subtractions (Field 0069) on 760, page 2, line 7 must equal the sum of Income from obligations or securities of the US (Field 0060) on 760, page 2, line 4, plus Disability Income (Field 0061) on 760, page 2, line 5, Fixed Date Conformity (Field 0062) on 760, page 2, Line 6a, plus all Other Subtractions (Fields 0064, 0066, and 0068) on 760, page 2 lines 6b through 6d.*
- 081**    ➤ *Form 760CG, Line 9*
- *Virginia Adjusted Gross Income (Field 320-2) must equal the difference between Line 3 Subtotal (Field 315-1) and Line 8 Subtotal (Field 320-1).*
- 082**    ➤ *Form 760CG, Line 16*
- *Spouse Tax Adjustment (Field 440) may not exceed \$259.*
- 083**    ➤ *Form 760CG, Line 16*
- *Filing Status (Field 305-3) must equal 2 when the Spouse Tax Adjustment (Field 440) is greater than zero.*

- 084** ➤ *If Credit for tax paid to another state (Form 760, Field 480, Line 22) is greater than 0 and Credit (Schedule OSC, Field 0060, Line 10) is greater than 0, then state abbreviation for which tax credit is being taken (Schedule OSC, Field 0056, Line 6) must be valid. If Credit for tax paid to another state (Form 760, Field 480, Line 22) is greater than 0 and Credit (Schedule OSC, Field 0070, Line 20) is greater than 0, then state abbreviation for which tax credit is being taken (Schedule OSC, Field 0066, Line 16) must be valid. If Credit for tax paid to another state (Form 760PY, Field 480, Line 18f; Form 763, Field 480, Line 19f) is greater than 0 and Credit (Schedule NPY, Field 0096, Part IV, Line 8) is greater than 0, then state abbreviation for which tax credit is being taken (Schedule NPY, Field 0087, Line 3) must be valid.*
- 085** ➤ *Return Sequence Number (Field 023) must be numeric.*
- 086-089** ➤ *NOT USED*
- 090** ➤ *Form 760CG, Line 18a plus Line 18b*
- *Form 760PY, Line 18a plus Line 18b*
- *Form 763, Line 19a plus Line 19b*
- *Virginia Income Tax Withheld (Field 450 plus 455) must be equal to or less than State Income Tax from Form W-2 (Fields 0400+ 0470+0520+0570) and/or Form W-2G (Field 0210) and/or Form 1099-R (Field 0240 and 0280) and/or 1099-MISC (Fields 079 and 083) when the State Name (W-2 Field 0370 and 0440 and 0490 and 0540, W-2G Field 0200, 1099-R Field 0246 and 0286, or 1099-MISC Field 080 and 084) equals VA.*
- 091-095** ➤ *NOT USED*
- 096** ➤ *Each data record can only contain one generic record.*
- 097-098** ➤ *NOT USED*
- 099** ➤ *Form 760CG, Line 24*
- *Form 760PY, Line 19*
- *Form 763, Line 20*
- *Total payments and credits (760CG line 24, Field 490; 760PY line 19, Field 490; 763 line 20, Field 490) must be the sum of all payments and credits (760CG lines 18a-Field 450, line 18b-Field 455, line 19-Field 465, line 20-Field 470, line 21-Field 475, line 22-Field 480, and line 23-Field 485; Form 760PY lines 18a-Field 450, line 18b-Field 455, line 18c-Field 465, line 18d-Field 470, line 18e-Field 475, line 18f-Field 480, and line 18g-Field 485; 763 lines 19a-Field 450, line 19b-Field 455, line 19c-Field 465, line 19d-Field 470, line 19e-Field 475, line 19f-Field 480, and line 19g-Field 485).*
- 100** ➤ *If Direct Debit (Field 024=2), Amount You Owe (Field 525) must be greater than 0, direct debit date (Field 027) must be in date format YYYYMMDD, direct debit amount (Field 028) must be greater than 0 and cannot exceed Amount You Owe (Field 525), Routing and Transit Number (Field 030) must be valid, and bank account number (Field 035) must be valid.*
- 101-110** ➤ *NOT USED*

## **VIRGINIA FORMS AND FIELD NUMBERS**

## Individual Income Tax Return



		070-2	070-4	060-1	060-3	
070-1	1	FIRSTNAME12	I	1	LASTNAME15XXXX	SUF
070-3	1	FIRSTNAME12	I	1	LASTNAME15XXXX	SUF
075-1	ADDRESSLINE1MMMMMMMMMMMMMMMMMMMMMMMMMM					
080-1	ADDRESSLINE2MMMMMMMMMMMMMMMMMMMMMMMMMM					
085-1	CITY	MMMMMMMMMMMMMMMM ST ZIPCODE00				Name

Filing Status:	1		095-1	Head of Household:	X	100-1
	305-3					305-4
Exemptions	Dependents	Total	65 and over	Blind		Total
	305-5		305-6	305-7		320-8
Yourself	1 00	00	1	1		0
Spouse	1 305-8	320-7	1	1		
	305-10		305-11	305-12		
Vendor ID:		0000X	305-42		0000	

Name or Filing				
Change:	<input checked="" type="checkbox"/>	Amended:	<input checked="" type="checkbox"/>	
Address	<b>305-26</b>			
Change:	<input checked="" type="checkbox"/>	NOL:	<input checked="" type="checkbox"/>	
Virginia Return	<b>305-27</b>			
Not Filed Last Year:	<input checked="" type="checkbox"/>	Locality:	000 <b>110-1</b>	
	<b>305-28</b>			
Your SSN	MMMM		0000000000	<b>003</b>
Spouse's SSN	MMMM		0000000000	<b>055</b>

1.	Fed Adj Gross Income	1.	- 000000000000	<b>.310-5</b>
2.	Additions, see Pg 2, Line 3	2.	0000000000	<b>.310-7</b>
3.	Subtotal	3.	- 000000000000	<b>.315-1</b>
4a.	Age Deduction - You	4a.	00000	<b>.315-3</b>
4b.	Age Deduction - Spouse	4b.	00000	<b>.315-4</b>
5.	Soc Sec & Tier 1 Railroad	5.	000000	<b>.315-6</b>
6.	State Inc Tax Overpayment	6.	000000	<b>.315-7</b>
7.	Other Subtractions, see Pg 2, Line 7	7.	0000000000	<b>.315-8</b>
8.	Subtotal Subtractions	8.	0000000000	<b>.320-1</b>
9.	Total VAGI	9.	- 0000000000	<b>.320-2</b>
10a.	Federal Sch. A Itemized Deductions	10a.	0000000000	<b>.320-5</b>
10b.	State/Local Income Tax	10b.	0000000000	<b>.320-6</b>
10.	Standard/Itemized Deductions	10.	0000000000	<b>.370</b>
11.	Exemptions	11.	00000	<b>.375</b>
12.	Deductions VAGI, see Pg 2, Line 9	12.	- 000000000000	<b>.385</b>
13.	Subtotal Lines 10, 11 and 12	13.	- 0000000000	<b>.395</b>
14.	VA Taxable Income	14.	- 000000000000	<b>.405</b>
15.	Tax Amount	15.	0000000000	<b>.425</b>
16.	Spouse Tax Adjustment	16.	000	<b>.440</b>

16a. Your VAGI	16a.	-0000000000	.430
16b. Spouse's VAGI	16b.	-0000000000	.435
17. Net Tax	17.	0000000000	.445
18a. Your Withholding	18a.	0000000000	.450
18b. Spouse's Withholding	18b.	0000000000	.455
19. Estimated Payments	19.	0000000000	.465
20. Extension Payments	20.	0000000000	.470
21. Credit for Low Income	21.	00000	.475
22. Credit tax paid another state	22.	0000000000	.480
23. Other Credits	23.	0000000000	.485
24. Total Payments	24.	0000000000	.490
25. Tax You Owe	25.	0000000000	.495
26. Overpayment Amount	26.	0000000000	.500
27. Amount to	27.	0000000000	.510
28. Adjustments/Contributions	28.	0000000000	.515

**Amount You Owe:** 305-19  
Paid by Credit Card X

"X" in 040 for checking      "X" in 048 for savings  
**Refund:**      **040**      **048**      000000000 .530  
 Bank Routing      ↓      C      000000000 030  
 Number  
 Bank Account      00000000000000000000 0  
 Number

LAR DLAR LTD \$

[illegible]



1

Coalfield Enhancement	305-18	X
Fixed Date Conformity:	305-29	X
Overseas when due:	305-17	X
	350	
	0000.	

- 760P2  
0053 1. 0000000000.
- 760P2  
0054 2a. 0000000000.
- 760P2  
0056 2b. 0000000000.
- 760P2  
0058 2c. 0000000000.
- 760P2  
0059 3. 0000000000.

- |               |     |             |
|---------------|-----|-------------|
| 760P2<br>0060 | 4.  | 0000000000. |
| 760P2<br>0061 | 5.  | 0000000.    |
| 760P2<br>0062 | 6a. | 0000000000. |
| 760P2<br>0064 | 6b. | 00000000.   |
| 760P2<br>0066 | 6c. | 00000000.   |
| 760P2<br>0068 | 6d. | 00000000.   |
| 760P2<br>0069 | 7.  | 0000000000. |

## 1

## nt

8a. **760P2**  
**0099** - 0000000000.

8b. **760P2**  
**0101** 00000000.

8c. **760P2**  
**0103** 00000000.

9. **760P2**  
**0104** - 0000000000.

## Only

NAME15XXXXXXXXXXXX

00	-000000000000	760P2 0094
00	-000000000000	760P2 0096

...

000 0000000000

305-21

0000000000

1

0000000000  
**300-3**

**0-2**                      **305-37**

**00**                      **0**

as a true, correct and complete return.

\_\_\_\_\_ Date \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

[illegible]

11



### Tax Credit for Low Income Individuals or VA Earned Income Credit

10.	Exemption Information	Social Security Number	VAGI	22.	Voluntary Contributions from overpaid taxes			
0092a.	IIIIIIIIIIIIIIIIII	0000000000	-0000000000	0094				
0095b.	IIIIIIIIIIIIIIIIII	0000000000	-0000000000	0097				
0098c.	IIIIIIIIIIIIIIIIII	0000000000	-0000000000	0100	0067 00	22a.	0068 00000.	
0101d.	IIIIIIIIIIIIIIIIII	0000000000	-0000000000	0103	0069 00	22b.	0070 00000.	
e. Total Family VAGI		10e.	● -0000000000.	0104				
11.	Total Exemptions	11.	●	0105 00	23.	Other Voluntary Contributions	0071 00 23a. 0072 00000.	
12.	Personal Exemptions	12.		0106 00			0073 00 23b. 0074 00000.	
13.	Form 760 exemptions multiplied by \$300	13.		0107 0000.		School Foundation Contributions		
14.	Federal Earned Income Credit	14.	●	0108 0000.	0075 000000	23c.	0076 00000.	
15.	Multiply Line 14 by 20% (.20)	15.		0109 0000.	0077 000000	23d.	0078 00000.	
16.	Greater of Line 13 or Line 15	16.		0110 0000.	24.	Total Adjustments	0081 000000000.	
17.	Credit (Lesser of Line 16 above or Page 1, Line 17)	17.		0111 0000.	Amended Returns			
Adjustments to Amount of Tax				25.	Amount paid with original return, plus additional tax paid after it was filed	25.	000000000.	
18.	Addition to Tax	18.	0059	000000000.	26.	Add Line 25 from above and Line 24 from Form 760, enter here		
a.	Addition from Form 760C	X	0060				26.	000000000.
b.	Addition from Form 760F	X	0061					
19.	Penalty	19.	0062	000000000.	27.	Overpayment, if any, as shown on original return or as previously adjusted	27.	000000000.
a.	Late Filing Penalty	X	0063		28.	Subtract Line 27 from Line 26	28.	000000000.
b.	Extension Penalty	X	0064		29.	Tax You Owe	29.	000000000.
20.	Interest	20.	0065	000000000.	30.	Tax You Overpaid	30.	000000000.
21.	Consumer's Use Tax	21.	0066	000000000.				

**AVOID DELAYS.** If this schedule contains information, always submit it with your return.

Due May 1, 2008

## Check Applicable Boxes:

- ☐ Amended Return - Check if Result of NOL ☐
- ☐ Fixed Date Conformity 305-29 Modifications
- ☐ Qualifying Farmer, Fisherman or 305-16 Merchant Seaman
- ☐ Overseas on Due Date 305-17

Your First Name <b>070-1</b>	MI <b>070-2</b>	Last Name <b>060-1</b>	Suffix <b>060-3</b>	Your Social Security Number <b>•B 003</b>
Spouse's First Name (if filing status 2 or 4) <b>070-3</b>	MI <b>070-4</b>	Last Name <b>065-1</b>	Suffix <b>065-3</b>	Spouse's Social Security Number <b>•A 055</b>
Present Home Address (Number and Street, or Rural Route) <b>075-1 080-1</b>				Earned Income Credit Claimed on Federal Return <b>315-9</b> • <input type="checkbox"/> \$ <b>350</b> .00
City, Town or Post Office, and State <b>085-1 095-1</b>		State <b>100-1</b>	ZIP Code <b>100-1</b>	Locality Code from Instructions • <b>110-1</b>
Name of Virginia City or County Where You Were a Resident on Jan. 1, 2007 <b>IMPORTANT</b> <b>110-2 110-3</b> <b>105</b> <input type="checkbox"/> City or <input type="checkbox"/> County				

## Dates of Residence in Virginia in 2007:

YOU - From **310-1 / /2007** To **310-2 / /2007** month/day/year month/day/year

SPOUSE - From **310-3 / /2007** To **310-4 / /2007** month/day/year month/day/year

STEP 1		FILING STATUS (CHECK ONLY ONE)		EXEMPTIONS (Enter Number)	
✓ Check your Filing Status Enter your Exemptions	1	<input type="checkbox"/> <b>Single</b> (Claiming federal Head of Household? YES <input type="checkbox"/> )	305-4	You	320-7
	2	<input type="checkbox"/> <b>Married, Filing Joint Return</b> (Even if only one had income)	305-5	Dependents	320-7
	3	<input type="checkbox"/> <b>Married, Filing Separate Returns</b> (Enter spouse's SSN above) Spouse's full name _____	305-8		320-7
	4	<input type="checkbox"/> <b>Married, Filing Separately</b> Column B: Yourself on this Combined Return Column A: Spouse	305-10		320-9
		If both husband and wife had income, using Filing Status 4 may result in less tax than Filing Status 2 (see instructions).		Add the Total of Section 1 plus the Total of Section 2. Use the sum when completing Line 12	
		5 Dependent on Another's Return (See the instructions for Line 11.)		305-15	5
STEP 2		6 <b>ADJUSTED GROSS INCOME</b> (total of Line 32, Col. A1 and B1, Part I, on Page 2).....		310-6	00
7 Additions from Line 36, Part II, on Page 2.....		7		310-8	00
8 Subtotal (add Lines 6 and 7).....		8		315-2	00
9 Subtractions from Line 45, Part III, on Page 2.....		9		320-3	00
10 VIRGINIA ADJUSTED GROSS INCOME (subtract Line 9 from Line 8).....		10		320-4	00
STEP 3		11 (a) Standard Deduction from Line 46(e), Part IV, on Page 2.....		355	00
12 Prorated <b>Exemption Amount</b> (See instruction to prorate using the Ratio Schedule) ...		12		380	00
13 Deductions (Sch. NPY, Part II, Line 2). Check if Claiming Child and Dependent Care... <input type="checkbox"/>		13		390	00
14 Subtotal (add Lines 11(a) or 11(b), 12 and 13).....		14		400	00
15 Virginia Taxable Income (subtract Line 14 from Line 10).....		15		410	00
STEP 4		16 Income Tax: From Tax Table or Tax Rate Schedule.....		585	00
17 TOTAL TAX (add column A and column B, Line 16).....		17			
STEP 5		18 Payments: (a) Your Virginia Income Tax Withheld (Attach Forms W-2, W-2G and 1099-R).....		450	00
19 TOTAL PAYMENTS AND CREDITS [add Lines 18(a) through (g)].....		19		490	00
STEP 6		20 If Line 17 is larger than Line 19, enter the difference. This is the <b>INCOME TAX YOU OWE</b> . Skip to Line 22... 20		495	00
21 If Line 19 is larger than Line 17, enter the difference. This is the <b>OVERPAYMENT AMOUNT</b> ..... 21		21		500	00
22 Addition to tax, penalty and interest from Schedule NPY, page 2, Part V, Line 4..... 22		22		505	00
23 Amount of overpayment on Line 21 to be <b>CREDITED TO 2008 ESTIMATED INCOME TAX</b> . 23		23		510	00
24 Contributions and Consumer's Use Tax from Schedule NPY, part VI, Line 7..... 24		24		515	00
25 Add Line 22, Line 23 (Columns A and B) and Line 24..... 25		25		520	00
26 If you owe tax on Line 20, add Lines 20 and 25 - <b>OR</b> - If Line 21 is an overpayment and Line 25 is larger than Line 21, enter the difference. This is the <b>AMOUNT YOU OWE</b> . Attach payment..... 26		26		525	00
27 If Line 21 is larger than Line 25, subtract Line 25 from Line 21. This is the amount to be <b>REFUNDED TO YOU</b> ..... 27		27		530	00



**PART I - SCHEDULE OF INCOME AND ADJUSTMENTS** (See instructions)**—ALL FILERS MUST COMPLETE THIS SCHEDULE—****ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED****FOR USE BY ALL OTHER FILERS**

	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
28 Income:						
(a) Wages, salaries, tips and other compensation.....28(a)	755 00	825 00	895 00	720 00	790 00	860 00
(b) Interest and dividends .....(b)	760 00	830 00	900 00	725 00	795 00	865 00
(c) Pension and other income (attach explanation).....(c)	765 00	835 00	905 00	730 00	800 00	870 00
29 Gross income [add Lines 28 (a), (b) and (c)].....29	770 00	840 00	910 00	735 00	805 00	875 00
30 Adjustments to income: moving expenses .....30	775 00	845 00	915 00	740 00	810 00	880 00
31 Other income adjustments (attach explanation) .....31	780 00	850 00	920 00	745 00	815 00	885 00
32 Adjusted gross income (Line 29 less Lines 30 and 31)*.....32	785 00	855 00	925 00	750 00	820 00	890 00
(a) Net fixed date conformity modifications.....(a)	0055 00	0053 00	0051 00	0054 00	0052 00	0050 00
(b) Fixed date conformity FAGI [add Lines 32 and 32(a)].....(b)	0061 00	0059 00	0057 00	0060 00	0058 00	0056 00

\*Enter the amount on Line 32, Col. A1 on page 1, Line 6 Col. A. Enter the amount on Line 32, Col. B1 on page 1, Line 6, Col. B.

**PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME****A Spouse -USE ONLY**  
when Filing Status 4  
is checked**B Yourself**  
For use by all  
other filers

33 Special fixed date conformity addition .....33	625 00	620 00
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax.....34	550 00	545 00
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation .....35	560 00	555 00
36 TOTAL ADDITIONS (add Lines 33 through 35) Enter here and on Line 7 on Page 1.....36	570 00	565 00

**PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME**

37 Special fixed date conformity subtraction .....37	635 00	630 00
38 Age deduction from Sch. NPY, Part I, Line 4 .....38	315-4 00	315-3 00
39 State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. (Claim in the same column you reported the income on Line 6.).....39	575 00	315-7 00
40 Income attributable to your period of residence outside Virginia from Part I, columns A3 and B3, Line 32(b).....40	590 00	580 00
41 Income (interest, dividends or gains) received while a Virginia resident on obligations or securities of the U.S. exempt from state income tax, but not from federal tax .....41	600 00	595 00
42 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and <i>attributable to your period of residence in Virginia</i> .....42	605 00	315-6 00
43 Disability income received while a Virginia resident and reported as wages <b>305-39</b> <input type="checkbox"/> Spouse (or payment in lieu of wages) on account of permanent and total disability <b>305-38</b> <input type="checkbox"/> You.....43 You cannot claim an Age Deduction on Line 38 and the disability subtraction. See instructions.	615 00	610 00
44 Other subtractions - refer to the instruction book for Other Subtraction Codes		
(a) Enter 2 digit code in box <input type="text"/> <b>305-33</b> ..... 44(a)	645 00	640 00
(b) Enter 2 digit code in box <input type="text"/> <b>305-34</b> ..... (b)	655 00	650 00
(c) Enter 2 digit code in box <input type="text"/> <b>305-35</b> .....(c)	665 00	660 00
45 TOTAL SUBTRACTIONS - (add Lines 37 through 44c). Enter here and on Line 9 on Page 1.....45	675 00	670 00

**PART IV - STANDARD DEDUCTION** (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions.)

46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME (total of Line 32(b), columns A1 + B1 from Part I above).....46(a)	680 00
(b) Fixed date conformity income <i>attributable to Virginia residence</i> (total of Line 32(b), columns A2 + B2 from Part I above)..... (b)	685 00
(c) Percentage of full standard deduction allowable [amount shown on Line 46(b) divided by amount shown on Line 46(a)]. Enter to only one decimal place (Ex.: 12.2%)..... (c)	690 %
(d) Filing Status 1: Enter \$3,000; Filing Status 2 or 4: Enter \$6,000; Filing Status 3: Enter \$3,000.....(d)	695 00
(e) Multiply Line 46(c) by Line 46(d). Enter here and on Line 11 (a) on front. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed.....(e)	700 00

**PART V - ITEMIZED DEDUCTIONS** (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)

47 (a) Itemized deductions from Schedule A Worksheet paid while a Virginia resident.....47(a)	705 00
(b) State and local income taxes claimed on Schedule A and <i>included on Line 47(a)</i> .....(b)	710 00
(c) Allowable Virginia itemized deductions: Subtract Line 47(b) from Line 47(a). Enter here and on Line 11 (b) on Page 1. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed ..... (c)	715 00

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☐ **305-24**

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds will be made payable to us jointly.

Please Sign Here	Your Signature x	Date 305-40	<input type="checkbox"/> Check if Deceased	Your Business Phone Number 305-20	Home Phone Number 115-1
	Spouse's Signature (if filing status 2 or 4 both must sign) x	Date 305-41	<input type="checkbox"/> Check if Deceased	Spouse's Business Phone Number 305-21	
Preparer's Use Only	Preparer's Signature x	Date		Preparer's Phone Number 300-3	Preparer's FEIN/PTIN/SSN 050-1 OR 050-2
	Firm's Name (or Yours if Self-Employed)				Code 305-37

Due May 1, 2008

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2007, you may have to use Form 760PY.

Check Applicable Boxes:

- ☐ Amended Return - Check If Result Of NOL ☐
- ☐ Fixed Date Conformity Modifications
- ☐ Overseas On Due Date
- ☐ Qualifying Farmer, Fisherman Or Merchant Seaman
- ☐ Name(s) And Address Different Than Shown On 2006 Virginia Return

Your First Name 070-1	MI 070-2	Last Name 060-1	Suffix 060-3	Your Social Security Number ● 003
Spouse's First Name (Joint Returns Only) 070-3	MI 070-4	Last Name 065-1	Suffix 065-3	Spouse's Social Security Number ● 055
Present Home Address (Number and Street or Rural Route) 075-1 080-1				State of Residence ● 305-25
City, Town or Post Office 085-1 095-1			State	ZIP Code 100-1
Important - Name of Virginia City or County in which principal place of business, employment or income source is located 105				Locality Code from Instructions ● 110-1

Filing Status (Check Only One)

- 1 ☐ **Single**  
(Did you claim federal head of household? YES ☐)
- 2 ☐ **Married, Filing Joint Return**  
(BOTH must have Virginia source income)
- 3 ☐ **Married, Spouse Has No Income From Any Source**  
(Enter spouse's SSN above)  
Spouse's full name \_\_\_\_\_
- 4 ☐ **Married, Filing Separate Returns**  
(Enter spouse's SSN above)  
Spouse's full name \_\_\_\_\_

EXEMPTIONS

You	Dependents	Total Section 1	65 or over Blind	Total Section 2
1 + <input type="checkbox"/> = <input type="checkbox"/>	<input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	X \$900 = \$ <input type="text"/>	<input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	X \$800 = \$ <input type="text"/>
2 + <input type="checkbox"/> = <input type="checkbox"/>	<input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	X \$900 = \$ <input type="text"/>	<input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	X \$800 = \$ <input type="text"/>
2 + <input type="checkbox"/> = <input type="checkbox"/>	<input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	X \$900 = \$ <input type="text"/>	<input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	X \$800 = \$ <input type="text"/>
1 + <input type="checkbox"/> = <input type="checkbox"/>	<input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	X \$900 = \$ <input type="text"/>	<input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	X \$800 = \$ <input type="text"/>

Add the Total of Section 1 plus the Total of Section 2.  
Enter the sum on Line 12

5 **Dependent On Another's Return** (See the instructions for Line 11.) ..... 5 ☐ ● Enter whole dollars only.

STEP 2

Do you need to file?  
See Line 10 Instructions.  
→

6 <b>ADJUSTED GROSS INCOME</b> from your federal return (not federal taxable income) ..... 6	310-5	00
7 Additions from Line 32, Part I, on Page 2 ..... 7	310-7	00
8 Subtotal (Add Line 6 and Line 7) ..... 8	315-1	00
9 Subtractions from Line 40, Part II, on Page 2 ..... 9	315-8	00
10 VIRGINIA ADJUSTED GROSS INCOME (Subtract Line 9 from Line 8) ..... 10	320-2	00

STEP 3

Compute Your Virginia Taxable Income

11 Standard Deduction from Line 41, Part III, OR Itemized Deductions from Line 44, Part IV on Page 2 ..... 11	540	00
12 Enter the <b>Exemption Amount</b> computed above. Enter the sum of the dollar amounts in Sections 1 and 2 .... 12	375	00
13 Deductions (Schedule NPY, Part II Line 2). Check if only claiming Child and Dependent Care ..... 13	385	00
14 Subtotal (Add Lines 11, 12 and 13) ..... 14	395	00
15 Taxable income computed as a resident (Subtract Line 14 from Line 10) ..... 15	405	00
16 Percentage from Line 59, Part V, on Page 2 [Enter to one decimal place only. (For ex.: 5.4%)] ..... 16	415	%
17 NONRESIDENT TAXABLE INCOME (Multiply Line 15 by percentage on Line 16) ..... 17	420	00

STEP 4

Compute Your Tax, Payments and Credits

18 Income Tax: From Tax Table or Tax Rate Schedule ..... 18	425	00
19 Payments: (a) Your Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R) ..... 19(a)	450	00
(b) Spouse's Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R) ..... (b)	455	00
(c) 2007 estimated tax payments (Include credit from 2006) ..... (c)	465	00
(d) Extension payment - Form 760IP ..... (d)	470	00
Credits: (e) Tax Credit for Low Income Individuals or VA Earned Income Credit from Schedule NPY ..... (e)	475	00
(f) Credit for tax paid to another state from Schedule NPY, Part IV, Line 8 ..... (f)	480	00
(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions) ..... (g)	485	00
(h) Check box if reporting Coalfield Employment Enhancement Tax Credit earned in 2007 ..... <input type="checkbox"/>		
20 TOTAL PAYMENTS AND CREDITS [Add Lines 19(a) through (g)] ..... 20	490	00

STEP 5

Compute Amount You Owe or Your Refund

21 If Line 18 is larger than Line 20, enter the difference. This is the <b>INCOME TAX YOU OWE</b> . Skip to Line 23. .... 21	495	00
22 If Line 20 is larger than Line 18, enter the difference. This is the <b>OVERPAYMENT AMOUNT</b> ..... 22	500	00
23 Addition to tax, penalty and interest from Schedule NPY, Part V, Line 4 ..... 23	505	00
24 Amount of overpayment on Line 22 to be <b>CREDITED TO 2008 ESTIMATED INCOME TAX</b> ..... 24	510	00
25 Contributions from Schedule NPY, Part VI, Line 7 ..... 25	515	00
26 Add Line 23, Line 24 and Line 25 ..... 26	520	00
27 If you owe tax on Line 21, add Lines 21 and 26 - OR - If Line 22 is an overpayment and Line 26 is larger than Line 22, enter the difference. This is the <b>AMOUNT YOU OWE</b> . Attach payment ..... 27	525	00
28 If Line 22 is larger than Line 26, subtract Line 26 from Line 22. This is the amount to be <b>REFUNDED TO YOU</b> . ..... 28	530	00

Check here if credit card payment has been made ☐

Sign Your Return On Page 2

For Local Use

LTD

For Office Use

Coding

**PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**

29	Interest on obligations of other states, exempt from federal income tax, but not state tax .....	29 ●	545	00
30	Other additions to federal adjusted gross income as provided in instructions (Attach explanation) .....	30 ●	555	00
31	Special Fixed Date Conformity additions (See instructions) .....	31 ●	620	00
32	TOTAL ADDITIONS (Add Lines 29, 30 and 31). Enter here and on Line 7 on Page 1 .....	32 ●	565	00

**PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI)**

33 Age Deduction: **Read instructions.**  
Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable 885  
For Filing Status 4, enter spouse's birth date 875

Col. A - Spouse		Col. B - You	
Month - Day - Year		Month - Day - Year	
(a) Enter birth date (For Filing Status 2 and 3 both birth dates are required even if only one qualifies for an age deduction.) .....	(a) <u>875</u> - -	(a) <u>870</u> - -	
(b) Enter Age Deduction (See instructions) .....	(b) <u>315-4</u> <u>00</u> ●	(b) <u>315-3</u> <u>00</u> ●	

(c) Add amounts on line 33(b) above and enter the total on this line..... 33 ● 315-5 00

34 State income tax refund or overpayment credit reported as income on your federal return ..... 34 ● 315-7 00

35 Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax ..... 35 ● 595 00

36 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return ... 36 ● 315-6 00

37 Disability income reported as wages (or payments in lieu of wages) on account of **305-39** ☐ Spouse permanent and total disability **305-38** ☐ You ..... 37 ● 610 00

**You cannot claim an Age Deduction on Line 33 and the disability subtraction. See instructions.**

38 Special Fixed Date Conformity subtractions (See instructions) ..... 38 ● 630 00

39 Other Subtractions - refer to the instruction book for Other Subtraction Codes

39a Enter 2 digit code in box	<u>305-33</u> ●	39a ●	<u>640</u> <u>00</u>
39b Enter 2 digit code in box	<u>305-34</u> ●	39b ●	<u>650</u> <u>00</u>
39c Enter 2 digit code in box	<u>305-35</u> ●	39c ●	<u>660</u> <u>00</u>

40 TOTAL SUBTRACTIONS (Add Lines 33 thru 39c). Enter here and on Line 9 on Page 1..... 40 ● 670 00

**PART III - STANDARD DEDUCTION** (Must be used unless itemized deductions are being claimed on your federal return)

41	Filing Status: 1 = \$3,000; 2 = \$6,000; 3 or 4 = \$3,000; Enter here and on Line 11 on Page 1 .....	41 ●	880	00
----	--	------	-----	----

**PART IV - ITEMIZED DEDUCTIONS** (If you itemized deductions on your federal return, see Page 18 of the instructions.)

42	Total federal itemized deductions .....	42 ●	320-5	00
43	State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced).....	43 ●	320-6	00
44	TOTAL VIRGINIA ITEMIZED DEDUCTIONS (Subtract Line 43 from Line 42). Enter here and on Line 11 on Page 1 .....	44 ●	370	00

**PART V - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE** (See instructions)

Enter losses or negative numbers in brackets.		All Sources		Virginia Sources			
45	Wages, salaries, tips, etc. . . . .	45	720	00	795	00	
46	Interest income . . . . .	46	725	00	800	00	
47	Dividends . . . . .	47	730	00	805	00	
48	Alimony received . . . . .	48	735	00	810	00	
49	Business income or loss . . . . .	49	740	00	815	00	
50	Capital gain or loss/capital gain distributions . . . . .	50	745	00	820	00	
51	Other gains or losses . . . . .	51	750	00	825	00	
52	Taxable pensions, annuities and IRA distributions . . . . .	52	755	00			
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc. . . . .	53	760	00	830	00	
54	Farm income or loss . . . . .	54	765	00	835	00	
55	Other income . . . . .	55	775	00	845	00	
56	Interest on obligations of other states from Line 29 . . . . .	56	780	00	850	00	
57	Lump-sum distributions/accumulation distributions included on Line 30 . . . . .	57	785	00	855	00	
58	TOTAL - Add Lines 45 through 57 and enter each column total here. . . . .	58	790	00	860	00	
59	Nonresident allocation percentage - Divide Line 58, Column B, by Line 58, Column A. (Compute percentage to one decimal place, showing no more than 100% but not less than 0%. Example: 5.4%.) ENTER here and on Line 16 on Page 1 . . . . .				59	865	%

(We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☐ **305-24**

I (We), the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return

Please Sign Here	Your Signature X	Date 305-40	<input type="checkbox"/> Check if deceased	Your Business Phone Number ● 305-20	Your Home Phone Number ● ( ) 115-1
	Spouse's Signature (If a joint return, both must sign) X	Date 305-41	<input type="checkbox"/> Check if deceased	Spouse's Business Phone Number ● 305-21	Spouse's Home Phone Number ● 315-9 350
Preparer's Use Only	Preparer's Signature X	Date		Preparer's Phone Number 300-3	Preparer's FEIN/PTIN/SSN ● 050-1 OR 050-2
	Firm's Name (or Yours if self-employed) and Address				Code ● 305-37

**Attach A Complete Copy Of Your Federal Individual Income Tax Return And All Other Required Virginia Attachments**

# Schedule NPY

## Schedule of Adjustments For Nonresident or Part-Year Resident Attach this Schedule to your Form 760PY or Form 763

**2007**  
Page 1

Name(s) As Shown On Virginia Return	<b>B</b> Your Social Security Number
	<b>A</b> Spouse's Social Security Number

### Part I - Form 760PY ONLY - Age Deduction - Read instructions before completing

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Worksheet, Line 8, if applicable.....

<b>0142</b>	<b>00</b>
Month-Day-Year	
<b>0143</b>	- -

**For Filing Status 3**, enter spouse's birth date.....

1. Enter birth date (**For Filing Status 2 and 4**: Both birth dates are required even if only one qualifies for an age deduction)

2. Enter Age Deduction (**See instructions**)

3. Enter the amount from the Ratio Schedule for the date you moved into or out of Virginia.

4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here.

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B to Form 760PY, Line 38, Col. B

Filing Status 2 - Transfer the total of Line 4, Col. A & B to Form 760PY, Line 38, Col. B

Filing Status 4 - Transfer the amounts from Line 4 to Form 760PY, Line 38, Col. A & B

<b>A</b> Spouse		<b>B</b> You	
Month-Day-Year		Month-Day-Year	
1. <b>0051</b>	-	<b>0050</b>	-
2. <b>0053</b>	<b>00</b>	<b>0052</b>	<b>00</b>
3. <b>0055</b>	.	<b>0054</b>	.
4. <b>0057</b>	<b>00</b>	<b>0056</b>	<b>00</b>

**You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.**

### Part II - Deductions from Virginia Adjusted Gross Income

1. Refer to the Form 760PY or 763 instruction book for Deduction Codes .....

1a.	<b>0144</b>	
1b.	<b>0147</b>	
1c.	<b>0150</b>	

2. Total Deductions - Add Lines 1a - 1c.

For Form 760PY filing status 4 filers, enter the total for Column A and Column B in the applicable column on Form 760PY Line 13. All other filers, enter the total from Column B on Line 13, Column B, of Form 760PY or Line 13 of Form 763 .....

<b>A</b> SPOUSE This column for 760 PY Filing Status 4 filers only		<b>B</b> YOU	
<b>0146</b>	<b>00</b>	<b>0145</b>	<b>00</b>
<b>0149</b>	<b>00</b>	<b>0148</b>	<b>00</b>
<b>0152</b>	<b>00</b>	<b>0151</b>	<b>00</b>

<b>0154</b>	<b>00</b>	<b>0153</b>	<b>00</b>
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### Part III - Tax Credit For Low Income Individuals or Virginia Earned Income Credit

- List below the name, Social Security Number (SSN) and Guideline Income for you, your spouse and each dependent.
- If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Complete all of Part III. Failure to complete this Part may result in this credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)		Guideline Income
1. Yourself	<b>0058</b>		<b>0059</b>	<b>0060</b> <b>00</b>
2. Spouse	<b>0061</b>		<b>0062</b>	<b>0063</b> <b>00</b>
a. Dependent	<b>0064</b>		<b>0065</b>	<b>0066</b> <b>00</b>
b. Dependent	<b>0067</b>		<b>0068</b>	<b>0069</b> <b>00</b>
3. Total Family Guideline (Be sure to include information from attached schedule, if applicable)				<b>0070</b> <b>00</b>
4. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 3 and the poverty guidelines in the instructions, determine your eligibility. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter 0 and proceed to line 7 .....				<b>0071</b>
5. If eligible, enter the number of personal exemptions from Form 760PY or Form 763.....				<b>0072</b>
6. Multiply Line 5 by \$300 and enter the result. Proceed to Line 7. If you do not qualify for the tax but claimed an Earned Income Credit on your federal return, enter \$0 and proceed to Line 7. ....				<b>0073</b>
7. Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income credit on your federal return, enter \$0 .....				<b>0074</b>
8. Multiply Line 7 by 20% (.20) .....				<b>0075</b>
9. Enter the greater of Line 6 or Line 8.....				<b>0076</b>
10. Compare the amount of tax on Form 760PY, Line 17, or on Form 763, Line 18, to the amount on Line 9 above. Enter the lower amount here. This is your tax credit. Enter on Form 760PY, Line 18(e), or Form 763, Line 19(e) .....				<b>0077</b>

## Schedule NPY

2007  
Page 2

Name(s) As Shown On Virginia Return	Social Security Number
-------------------------------------	------------------------

**Part IV - Credit For Tax Paid To Another State**

- Attach copy of that state's return.

<b>A</b> SPOUSE This column for 760 PY Filing Status 4 filers only		<b>B</b> YOU	
1. 0082	00	1. 0081	00
2. 0084	00	2. 0083	00
3. 0086	00	3. 0085	00
4. 0089	00	4. 0088	00
5. 0091	%	5. 0090	%
6. 0093	00	6. 0092	00
7. 0095	00	7. 0094	00
8. 0096		00	

1. Enter qualifying taxable income base for other state's taxes. (See Instructions.)
2. Virginia Taxable Income - Enter amount from Form 760PY, Line 15 or Form 763, Line 17.
3. Enter qualifying tax paid to other state. (See instructions.) Other state: **0087**
4. Virginia Income Tax - Enter the amount from Form 760PY, Line 16 or from Form 763, Line 18.
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100% (For ex, 31.6%)
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5.
7. **Credit** - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6
8. **Total** - Add Line 7, Col. A and Col. B. Also enter on Form 760PY, Line 18(f), or Form 763, Line 19(f).  
**Note:** The sum of Line 11, Part II and Line 8, Part III, cannot exceed your tax liability. Adjust Line 8, Part III, if necessary to ensure sum does not exceed tax liability.

**Part V - Addition to Tax, Penalty and Interest**

- See Instructions

1. Addition to Tax - Enter the amount from Form 760C or 760F, whichever is applicable.....1.
2. Penalty - See instructions. If owed, check one and enter amount:  
☐ Late Filing Penalty **0098** or ☐ Extension Penalty **0099**..... 2.
3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions..... 3.
4. **Total** - Add Lines 1, 2 and 3. Enter here and on Form 760PY, Line 22, or Form 763, Line 23..... 4.

0097	00
0100	00
0101	00
0102	00

**Part VI - Contributions and Consumer's Use Tax (See instructions)**

1. **Voluntary Contributions From Overpaid Taxes**  
Enter the code for the organization and the contribution amount(s) in boxes 1a and 1b.  
*If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.*
2. **Total Voluntary Contributions - Add Lines 1a and 1b**  
This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24..... 2.
3. **Other Voluntary Contributions**  
Enter the code of the organization and the contribution amount(s) in boxes 3a and 3b.  
*If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.*
4. **Public School Foundations**  
Enter the code of the foundation and the contribution amount in boxes 4a and 4b  
*If you are donating to more than 2 school foundations, enter "999999" in the first box and the total amount of donations. Attach a separate page indicating the amount you wish to contribute to each foundation. See Instructions for foundations codes.*
5. **Total Contributions** - Add Lines 2, Lines 3a and 3b and Lines 4a and 4b .....5.
6. **Consumer's Use Tax**..... 6.
7. **Total Contributions and Consumer's Use Tax** - Add Lines 5 and 6  
Enter this amount on Form 760PY, Line 24 or Form 763, Line 25..... 7.

	Code	Amount	
1a.	103	104	00
1b.	105	106	00
2. 0119		00	
3a.	120	121	00
3b.	122	123	00
4a.	0125	0126	00
4b.	0127	0128	00
5. 0131		00	
6. 0132		00	
7. 0133		00	



# 2007 Schedule CR

CREDIT COMPUTATION SCHEDULE - See Page 6 for required attachments.

Attach this to your return. See instructions for other required attachments.

1FIRSTNAME12 I 1LASTNAME15XXXX SUF



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## PART I - MAXIMUM NONREFUNDABLE CREDITS

- 1 Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Individuals or VA Earned Income Credit and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on Line 107 of Schedule CR may not exceed this amount..... 1

0050 000000000.

## PART II - ENTERPRISE ZONE ACT CREDIT

- 2 Credit allowable this year from Form 301 (attach Form 301)..... 2

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## PART III - NEIGHBORHOOD ASSISTANCE ACT CREDIT

- 3 Authorized amount of Neighborhood Assistance Act Credit..... 3

- 4 Carryover credit from prior year(s) [attach computation]..... 4

- 5 Add Line 3 and Line 4..... 5

- 6 Credit allowable this year: Line 5 or balance of maximum credit

available, whichever is less ..... 6

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- 7 Carryover credit to next year: Line 5 less Line 6 (applicable only if within 5 year carryover period) ..... 7

## PART IV - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

- 8 **NO LONGER APPLICABLE** ..... 8

- 9 Carryover credit from prior year(s) [attach computation]..... 9

- 10 **NO LONGER APPLICABLE** ..... 10

- 11 Enter 40% of tax per return ..... 11

- 12 Maximum recyclable materials processing equipment credit.

Line 9 or Line 11, whichever is less ..... 12

- 13 Credit allowable this year: Line 12 or balance of maximum credit

available, whichever is less ..... 13

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- 14 Carryover credit to next year: Line 9 less Line 13 (applicable only if within 10 year carryover period) ..... 14

## PART V - CONSERVATION TILLAGE EQUIPMENT CREDIT

- 15 Enter 25% of qualifying property cost or \$4,000, whichever is less ..... 15

- 16 Carryover credit from prior year(s) [attach computation]..... 16

- 17 Add Line 15 and Line 16..... 17

- 18 Credit allowable this year: Line 17 or balance of maximum credit

available, whichever is less ..... 18

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- 19 Carryover credit to next year: Line 17 less line 18 (applicable only if within 5 year carryover period) ..... 19

## PART VI - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

- 20 Enter 25% of current qualifying equipment cost or \$3,750, whichever is less ..... 20

- 21 Carryover credit from prior year(s) [attach computation]..... 21

- 22 Add Line 20 and Line 21..... 22

- 23 Credit allowable this year: Line 22 or balance of maximum credit

available, whichever is less ..... 23

000000000.

- 24 Carryover credit to next year: Line 22 less Line 23 (applicable only if within 5 year carryover period) ..... 24

## PART VII - RENT REDUCTION PROGRAM CREDIT

- 25 Enter 50% of qualifying rent reductions ..... 25

0051

- 26 Carryover credit from prior year(s) [attach computation]..... 26

0052

- 27 Add Line 25 and Line 26..... 27

0053

- 28 Credit allowable this year: Line 27 or balance of maximum credit

available, whichever is less ..... 28

0054 000000000.

- 29 Carryover credit to next year: Line 27 less Line 28 (applicable only if within 5 year carryover period) ..... 29

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**PART VIII – CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT****Clean-fuel vehicle and qualified electric vehicle credit**

30

**NO LONGER APPLICABLE**

30

31 Carryover credit from prior year(s) [attach computation]..... 31

32 Add Lines 30 and 31..... 32

33 Line 32 or balance of maximum credit available, whichever is less ..... 33 000000000.

34 Carryover credit to next year: Line 32 less Line 33 (applicable only

if within 5 year carryover period) ..... 34

**Vehicle emissions testing equipment credit**35 Enter 20% of the purchase or lease price paid during the year for  
qualified vehicle emissions testing equipment..... 35

36 Carryover credit from prior year(s) [attach computation]..... 36

37 Add Line 35 and Line 36..... 37

38 Enter the amount from Line 37 or the balance of maximum credit

available, whichever is less ..... 38

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39 Carryover credit to next year: Line 37 less Line 38 (only if within

5 year carryover period) ..... 39

**PART IX – MAJOR BUSINESS FACILITY JOB TAX CREDIT**40a **Credit authorized by the Department of Taxation** ..... 40a40 **Credit allowable this year:** Line 40a or the balance of the maximum

credit available, whichever is less ..... 40

000000000.

41 Carryover credit to next year: Compute on Form 304 if within the 10 year

carryover period (Line 40a less Line 40)..... 41

**PART X – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT**

42 Qualifying taxable income on which the tax in the foreign

country is based ..... 42

43 Virginia taxable income. See instructions..... 43

44 Qualifying tax paid to the foreign country.

Enter name of country:..... 44

45 Virginia income tax. See instructions..... 45

46 Income percentage. Divide Line 42 by Line 43. Compute to one decimal

place, not to exceed 100%. For example, 0.3163 becomes 31.6% ..... 46

47 Multiply Line 45 by Line 46..... 47

48 **Credit allowable this year:** Enter the lesser of Line 44 or Line 47,

not to exceed the balance of maximum credit available..... 48

000000000.

**PART XI – HISTORIC REHABILITATION TAX CREDIT**

49 Enter the amount of eligible expenses (attach certificate)..... 49

50 Multiply the amount on Line 49 by 25%..... 50

51 Carryover credit from prior year(s) [attach computation]..... 51

52 Add Line 50 and Line 51..... 52

53 **Credit allowable this year:** Enter the amount from Line 52 or the

balance of maximum credit available, whichever is less ..... 53

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54 Carryover credit to next year:

Line 52 less Line 53. (10 year carryover period) ..... 54



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**PART XII – DAY-CARE FACILITY INVESTMENT TAX CREDIT**

55 Enter 25% of eligible expenses, not to exceed \$25,000 ..... 55 **0056**

56 Carryover credit from prior year(s) [attach computation] ..... 56 **0057**

57 Add Line 55 and Line 56 ..... 57 **0058**

58 **Credit allowable this year:** Enter the amount from Line 57 or the balance of maximum credit available, whichever is less ..... 58 **0059** 000000000.

59 Carryover credit to next year: Line 57 less Line 58. (3 year carryover period. See instructions for limitations) ..... 59 **0060**

**PART XIII – LOW- INCOME HOUSING CREDIT**

60 Enter allowable credit (attach certification form) ..... 60 **0061**

60a Carryover credit from prior year(s) [attach computation] ..... 60a **0062**

60b Add Line 60 and Line 60a ..... 60b **0063**

61 **Credit allowable this year:** Enter amount from Line 60b or the balance of maximum credit available, whichever is less ..... 61 **0064** 000000000.

62 Carryover credit to next year: Line 60b less Line 61 (5 year carryover period) ..... 62 **0065**

**PART XIV – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT**

63 Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) ..... 63

64 Carryover credit from prior year(s) [attach computation] ..... 64

65 Add Line 63 and Line 64 ..... 65

66 **Credit allowable this year:** Enter amount from Line 65 or the balance of maximum credit available, whichever is less ..... 66 000000000.

67 Carryover credit to next year: Line 65 less Line 66. (5 year carryover period.) ..... 67

**PART XV – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT**

68 Enter the amount of qualified equity and subordinated debt investments tax credit authorized by the Virginia Department of Taxation ..... 68 **0066**

69 Carryover credit from prior year(s) [attach computation] ..... 69 **0067**

70 Add Line 68 and Line 69 ..... 70 **0068**

71 **Credit allowable this year:** Enter the amount on Line 70 or the balance of maximum credit available, whichever is less ..... 71 **0069** 000000000.

72 Carryover to next year: Line 70 less Line 71 (15 year carryover period) ..... 72 **0070**

**PART XVI – WORKER RETRAINING TAX CREDIT**

73 Enter amount of worker retraining tax credit authorized by the Virginia Department of Taxation. .... 73 **0071**

74 Carryover credit from prior year(s) [attach computation] ..... 74 **0072**

75 Add Line 73 and Line 74 ..... 75 **0073**

76 **Credit allowable this year:** Enter the amount from Line 75 or the balance of maximum credit available, whichever is less ..... 76 **0074** 000000000.

77 Carryover credit to next year: Line 75 less Line 76 (3 year carryover period) ..... 77 **0075**

**PART XVII – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT**

78 Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility ..... 78

79 **Credit allowable this year:** Enter the amount from Line 78, up to \$5,000 not to exceed balance of maximum credit available ..... 79 0000.





1FIRSTNAME12 I 1LASTNAME15XXXX SUF

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**PART XVIII - CREDIT FOR PURCHASE OF LONG-TERM CARE INSURANCE**

80 Enter the amount premium paid in 2007 ..... 80 **0076**

80a Multiply Line 80 by 15% (.15) ..... 80a **0077**

81 Enter carryover from prior year(s) [attach computation] ..... 81 **0078**

82 Add Lines 80a and 81 ..... 82 **0079**

83 **Credit allowable this year:** Enter the amount on Line 82 or balance  
of maximum credit available, whichever is less ..... 83 **0080** 000000000 .

84 Carryover credit to next year: Line 82 less Line 83  
(5 year carryover period) ..... 84 **0081**

Date policy issued  
(must be on or after 1/01/2006)

You - **0082**Spouse - **0083****PART XIX - CREDIT EXPIRED - SPACE RESERVED FOR FUTURE USE**

85 Reserved ..... 85 \_\_\_\_\_

86 Reserved ..... 86 \_\_\_\_\_

87 Reserved ..... 87 \_\_\_\_\_

88 Reserved ..... 88 \_\_\_\_\_

89 Reserved ..... 89 \_\_\_\_\_

**PART XX - HOME ACCESSIBILITY FEATURES FOR THE DISABLED TAX CREDIT**

90 Enter the amount of the Home Accessibility Features for the Disabled  
tax credit authorized by the Virginia Department of Taxation ..... 90 **0092**

91 Carryover credit from prior year(s) [attach computation] ..... 91 **0093**

92 Add Line 90 and Line 91 ..... 92 **0094**

93 **Credit allowable this year:** Enter the amount on Line 92  
or the balance of maximum credit available, whichever is less ..... 93 **0095** 0000 .

94 Carryover credit to next year: Line 92 less Line 93  
(5 year carryover period) ..... 94 **0096**

**PART XXI - RIPARIAN WATERWAY BUFFER CREDIT**

95 Enter the amount of Riparian Waterway Buffer tax credit  
authorized by the Virginia Department of Forestry (attach  
certification) ..... 95 **0097**

96 Carryover credit from prior year(s) [attach computation] ..... 96 **0098**

97 Add Line 95 and Line 96 ..... 97 **0099**

98 **Credit allowable this year:** Enter the amount on Line 97  
or the balance of maximum credit available, whichever is less ..... 98 **0100** 000000000 .

99 Carryover credit to next year: Line 97 less Line 98  
(5 year carryover period) ..... 99 **0101**

**PART XXII - LAND PRESERVATION TAX CREDIT**

100 Enter the credit amount originating in 2007 or the amount of  
credit transferred to you in 2007 ..... 100 **0102**

101 Carryover credit from prior year(s) [attach computation] ..... 101 **0103**

101a Add Line 100 and Line 101 ..... 101a **0104**

101b Enter total credit transferred to others in 2007 ..... 101b **0105**

102 Subtract Line 101b from Line 101a ..... 102 **0106**

103 **Credit allowable this year:** Enter the amount from Line 102  
or the balance of maximum credit available, whichever is less.  
Each credit holder cannot claim more than \$100,000 per credit. .... 103 **0107** 000000000 .

104 Carryover credit to next year: Line 102 less Line 103  
(5 year carryover period) ..... 104 **0108**



1FIRSTNAME12 I 11LASTNAME15XXXX SUF

000000000

**PART XXIII – POLITICAL CONTRIBUTIONS CREDIT**

105 Enter 50% of the amount of eligible political contributions. Credit is limited to \$25 for individuals or \$50 for married filing jointly ..... 105 **0109** 00 .

106 **Credit allowable this year:** Enter the amount on line 105 or the balance of maximum credit available, whichever is less..... 106 **0110** 00 .

**PART XXIV – TOTAL NONREFUNDABLE CREDITS**

107 Add Lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, 58, 61, 66, 71, 76, 79, 83, 93, 98, 103, and 106. If you have claimed more than the maximum allowed nonrefundable credits, see instructions. .... 107 **0111** 000000000 .

**PART XXV – VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE and COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS**

108 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2007 Schedule 306B ..... 108 000000000 .

108a 50% Coalfield Employment Enhancement Tax Credit from Line 2 of your 2007 Schedule 306B..... 108a 000000000 .

109 Full credit: Enter amount from your 2007 Form 306, Line 12a..... 109 000000000 .

109a Full credit: Enter amount from your 2007 Form 306, Line 12b..... 109a 000000000 .

110 85% Credit: Enter amount from your 2007 Form 306, Line 13a ..... 110 000000000 .

110a 90% Coalfield Credit: Enter amount from your 2007 Form 306, Line 13b ..... 110a 000000000 .

111 Total Coal Related Tax Credits allowable this year: Add Lines 109, 109a, 110 and 110a ..... 111 000000000 .

112 2007 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2010 return: Enter the amount from your 2007 Form 306, Line 11 ..... 112 000000000 .

**PART XXVI – TOTAL REFUNDABLE CREDITS**

113 Refundable real property enterprise zone act credit from Form 301..... 113 000000000 .

114 Refundable total Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 111 ..... 114 000000000 .

115 Enter the total of Line 113 and Line 114..... 115 000000000 .

**PART XXVII – TOTAL CURRENT YEAR CREDITS**

116 Total credits allowable this year. Enter the total of Line 107 and Line 115 here and on Line 23 of Form 760, Line 18g of Form 760PY or Line 19g of Form 763 ..... 116 **0112** 000000000 .

Schedule CR Attachment --  
Credit for Long Term Care Insurance

	PRIMARY	SPOUSE
	0084	0085
Date of first policy premium pymt for tax year	MMDDYYYY	MMDDYYYY
	0086	0087
Date of last policy premium pymt for tax year	MMDDYYYY	MMDDYYYY
	0088	0089
Total premiums paed for tax year	000000000000.	000000000000.
	0090	0091
Policy Number	MMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMM	MMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMM

# 2007 Virginia Schedule FED

1FIRSTNAME12 I 11LASTNAME15XXXXSUF  
1FIRSTNAME12 I 11LASTNAME15XXXXSUF  
ADDRESSLINE1MMMMMMMMMMMMMMMMMMMMMMMMMMMM  
ADDRESSLINE2MMMMMMMMMMMMMMMMMMMMMMMMMMMM  
CITYMMMMMMMMMMMMMMMMMMMM ST ZIPCODE00



000000000 003  
000000000 055 000 110-1

## SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info. X 0092	Second Schedule Info. X 0093
2. Gross Receipts or Sales	000000000 . 0050	000000000 .0051
3. Depreciation/ expense deduction	000000000 . 0052	000000000 .0053
4. Business Activity Code	000000 0054	000000 0055
5. Business Locality Code	00000 0056	00000 0057
6. Car and truck expenses	000000000 . 0058	000000000 .0059
7. Inventory at end of year	000000000 . 0060	000000000 .0061
8. Number of miles you used your vehicle for: <b>Business</b>	000000000 0062	000000000 0063
9. Number of miles you used your vehicle for: <b>Commuting</b>	000000000 0064	000000000 0065
10. Number of miles you used your vehicle for: <b>Other</b>	000000000 0066	000000000 0067

## SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: <b>Business</b>	000000000 0068	000000000 0069
12. Number of miles you used your vehicle for: <b>Commuting</b>	000000000 0070	000000000 0071
13. Number of miles you used your vehicle for: <b>Other</b>	000000000 0072	000000000 0073
14. Percent of business use of vehicle: <b>Vehicle 1</b>	00000 0074	00000 0075
15. Percent of business use of vehicle: <b>Vehicle 2</b>	00000 0076	00000 0077

## SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:		
Type of property	MMMMMMMMMMMMMMMM 0078	MMMMMMMMMMMMMMMM 0079
17. Date placed in service	MMDDYY 0080	MMDDYY 0081
18. Business/investment use percentage	00000 0082	00000 0083
19. Cost or other basis	000000000 . 0084	000000000 . 0085
20. Depreciation deduction	000000000 . 0086	000000000 . 0087
21. Elected section 179 cost	000000000 . 0088	000000000 . 0089
22. Business Locality Code	000 0090	000 0091



1FIRSTNAME12 I 1LASTNAME15XXXX SUF

000000000

**Credit Computation State 1**

Claiming border state

**0050** X

- |  |                         |  |                         |
|--|-------------------------|--|-------------------------|
| 1. Filing Status claimed on the other state's return   | <b>0051</b> 0           | 6. Identify the state and <b>ATTACH</b> a copy of the other state's return | <b>0056</b> XX          |
| 2. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint | <b>0052</b> 0           | 7. Virginia income tax   | <b>0057</b> 000000000 . |
| 3. Qualifying taxable income on which other state's tax is based                               | <b>0053</b> 000000000 . | 8. Income percentage   | <b>0058</b> 000 . 0     |
| 4. Virginia taxable income   | <b>0054</b> 000000000 . | 9. Multiply Line 7 by Line 8   | <b>0059</b> 000000000 . |
| 5. Qualifying tax liability owed to the other state  | <b>0055</b> 000000000 . | 10. Credit. Enter lesser of Line 5 or 9                                    | <b>0060</b> 000000000 . |

**Credit Computation State 2**

- |   |                         |   |                         |
|---|-------------------------|---|-------------------------|
| 11. Filing Status claimed on the other state's return   | <b>0061</b> 0           | 16. Identify the state and <b>ATTACH</b> a copy of the other state's return | <b>0066</b> XX          |
| 12. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint | <b>0062</b> 0           | 17. Virginia income tax   | <b>0067</b> 000000000 . |
| 13. Qualifying taxable income on which other state's tax is based                               | <b>0063</b> 000000000 . | 18. Income percentage   | <b>0068</b> 000 . 0     |
| 14. Virginia taxable income   | <b>0064</b> 000000000 . | 19. Multiply Line 17 by Line 18   | <b>0069</b> 000000000 . |
| 15. Qualifying tax liability owed to the other state  | <b>0065</b> 000000000 . | 20. Credit. Enter lesser of Line 15 or 19                                   | <b>0070</b> 000000000 . |

**Credit Computation State 3**

- |   |                         |   |                         |
|---|-------------------------|---|-------------------------|
| 21. Filing Status claimed on the other state's return   | <b>0071</b> 0           | 26. Identify the state and <b>ATTACH</b> a copy of the other state's return | <b>0076</b> XX          |
| 22. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint | <b>0072</b> 0           | 27. Virginia income tax   | <b>0077</b> 000000000 . |
| 23. Qualifying taxable income on which other state's tax is based                               | <b>0073</b> 000000000 . | 28. Income percentage   | <b>0078</b> 000 . 0     |
| 24. Virginia taxable income   | <b>0074</b> 000000000 . | 29. Multiply Line 27 by Line 28   | <b>0079</b> 000000000 . |
| 25. Qualifying tax liability owed to the other state  | <b>0075</b> 000000000 . | 30. Credit. Enter lesser of Line 25 or 29                                   | <b>0080</b> 000000000 . |
|   |                         | 31. Total Credit.   | <b>0091</b> 000000000 . |

## Overflow Statement

### Deductions

0050 000	0051000000000000 .0052000	0053000000000000 .0109000
0054 000	0055000000000000 .0056000	0057000000000000 .0113000
0058 000	0059000000000000 .0060000	0061000000000000 .0117000
0062 000	0063000000000000 .0064000	0065000000000000 .0121000
0066 000	0067000000000000 .0068000	0069000000000000 .0125000
0070 000	0071000000000000 .0072000	0073000000000000 .0129000
Total		0074000000000000 .

### Deductions -- PY Status 4 Col A ONLY

0110000000000000 .0111000	0112000000000000 .
0114000000000000 .0115000	0116000000000000 .
0118000000000000 .0119000	0120000000000000 .
0122000000000000 .0123000	0124000000000000 .
0126000000000000 .0127000	0128000000000000 .
0130000000000000 .0131000	0132000000000000 .
Total	0133000000000000 .

### Subtractions

0168 00	0169000000000000 .017000	0171000000000000 .024300
0172 00	0173000000000000 .017400	0175000000000000 .024700
0176 00	0177000000000000 .017800	0179000000000000 .025100
0180 00	0181000000000000 .018200	0183000000000000 .025500
0184 00	0185000000000000 .018600	0187000000000000 .025900
0188 00	0189000000000000 .019000	0191000000000000 .026300
0192 00	0193000000000000 .019400	0195000000000000 .026700
0196 00	0197000000000000 .019800	0199000000000000 .027100
0200 00	0201000000000000 .020200	0203000000000000 .027500
0204 00	0205000000000000 .020600	0207000000000000 .027900
Total		0208000000000000 .

### Subtractions -- PY Status 4 Col A ONLY

0244000000000000 .024500	0246000000000000 .
0248000000000000 .024900	0250000000000000 .
0252000000000000 .025300	0254000000000000 .
0256000000000000 .025700	0258000000000000 .
0260000000000000 .026100	0262000000000000 .
0264000000000000 .026500	0266000000000000 .
0268000000000000 .026900	0270000000000000 .
0272000000000000 .027300	0274000000000000 .
0276000000000000 .027700	0278000000000000 .
0280000000000000 .028100	0282000000000000 .
Total	0283000000000000 .

### Additions

0318 00	0319000000000000 .032000	0321000000000000 .040800
0322 00	0323000000000000 .032400	0325000000000000 .041200
Total		0326000000000000 .041600
		042000
		042400
		042800
		043200
0361 00	0362000000000000 .036300	0364000000000000 .043600
0365 00	0366000000000000 .036700	0368000000000000 .044000
0369 00	0370000000000000 .037100	0372000000000000 .044400
Total		0373000000000000 .

### Contributions from Refund

0409000000000000 .041000	0411000000000000 .
0413000000000000 .041400	0415000000000000 .
0417000000000000 .041800	0419000000000000 .
0421000000000000 .042200	0423000000000000 .
0425000000000000 .042600	0427000000000000 .
0429000000000000 .043000	0431000000000000 .
0433000000000000 .043400	0435000000000000 .
0437000000000000 .043800	0439000000000000 .
0441000000000000 .044200	0443000000000000 .
0445000000000000 . Total	0446000000000000 .

### Contributions from Refund OR Tax Payment

### Public School Foundations

0481 000000	0482 0000000000 .0483000000	0484 0000000000 .0485000000	0486 0000000000 .0487000000	0488 0000000000 .
0489 000000	0490 0000000000 .0491000000	0492 0000000000 .0493000000	0494 0000000000 .0495000000	0496 0000000000 .
0497 000000	0498 0000000000 .0499000000	0500 0000000000 .0501000000	0502 0000000000 .0503000000	0504 0000000000 .
0505 000000	0506 0000000000 .0507000000	0508 0000000000 .0509000000	0510 0000000000 .0511000000	0512 0000000000 .
0513 000000	0514 0000000000 .0515000000	0516 0000000000 .0517000000	0518 0000000000 .0519000000	0520 0000000000 .
0521 000000	0522 0000000000 .0523000000	0524 0000000000 .0525000000	0526 0000000000 .0527000000	0528 0000000000 .
0529 000000	0530 0000000000 .0531000000	0532 0000000000 .0533000000	0534 0000000000 .0535000000	0536 0000000000 .
0537 000000	0538 0000000000 .0539000000	0540 0000000000 .0541000000	0542 0000000000 .0543000000	0544 0000000000 .
0545 000000	0546 0000000000 .0547000000	0548 0000000000 .0549000000	0550 0000000000 .0551000000	0552 0000000000 .
0553 000000	0554 0000000000 .0555000000	0556 0000000000 .0557000000	0558 0000000000 .0559000000	0560 0000000000 .
0561 000000	0562 0000000000 .0563000000	0564 0000000000 .0565000000	0566 0000000000 .0567000000	0568 0000000000 .
0569 000000	0570 0000000000 .0571000000	0572 0000000000 .0573000000	0574 0000000000 .0575000000	0576 0000000000 .
0577 000000	0578 0000000000 .0579000000	0580 0000000000 .0581000000	0582 0000000000 .0583000000	0584 0000000000 .
0585 000000	0586 0000000000 .0587000000	0588 0000000000 .0589000000	0590 0000000000 .0591000000	0592 0000000000 .
0593 000000	0594 0000000000 .0595000000	0596 0000000000 .0597000000	0598 0000000000 .0599000000	0600 0000000000 .
0601 000000	0602 0000000000 .0603000000	0604 0000000000 .0605000000	0606 0000000000 .0607000000	0608 0000000000 .
0609 000000	0610 0000000000 .0611000000	0612 0000000000 .0613000000	0614 0000000000 .0615000000	0616 0000000000 .
0617 000000	0618 0000000000 .0619000000	0620 0000000000 .0621000000	0622 0000000000 .0623000000	0624 0000000000 .
0625 000000	0626 0000000000 .0627000000	0628 0000000000 .0629000000	0630 0000000000 .0631000000	0632 0000000000 .
0633 000000	0634 0000000000 .0635000000	0636 0000000000 .0637000000	0638 0000000000 .0639000000	0640 0000000000 .
0641 000000	0642 0000000000 .0643000000	0644 0000000000 .0645000000	0646 0000000000 . Total	0647 0000000000 .

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  050 051 052 053 054 055  056		1 Unemployment compensation	OMB No. 1545-0120
		\$ 066	2007  Form 1099-G
		2 State or local income tax refunds, credits, or offsets	
		\$ 067	
PAYER'S federal identification number 057	RECIPIENT'S identification number 058	3 Box 2 amount is for tax year 068	4 Federal income tax withheld \$ 069
RECIPIENT'S name  059  Street address (including apt. no.) 060 061 City, state, and ZIP code 063 062 064		5 ATAA payments  \$ 073	6 Taxable grants  \$ 070
		7 Agriculture payments \$ 071	8 Box 2 is trade or business income ▶ 072
Account number (see instructions) 065			

**Certain  
Government  
Payments**

**Copy B  
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.  050 051 052 053   054   055  056		1 Rents	OMB No. 1545-0115  <div style="font-size: 2em; font-weight: bold;">2007</div>		<b>Miscellaneous Income</b>	
		\$ 067				
		2 Royalties	Form <b>1099-MISC</b>			
		\$ 068				
PAYER'S federal identification number  057		RECIPIENT'S identification number  058		3 Other income	4 Federal income tax withheld	<b>Copy 1 For State Tax Department</b>
				\$ 069	\$ 070	
RECIPIENT'S name  059  Street address (including apt. no.)  060 061  City, state, and ZIP code  063   062   064		5 Fishing boat proceeds	6 Medical and health care payments			
		\$ 071	\$ 072			
		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
		\$ 073	\$ 074			
Account number (see instructions)  065		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶ 075	10 Crop insurance proceeds			
		\$ 076				
11		12				
		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney			
15a Section 409A deferrals  \$ 087		15b Section 409A income  \$ 088		\$ 077	\$ 078	
				16 State tax withheld	17 State/Payer's state no.	18 State income
\$ 079		080 081		\$ 082		
				\$ 083	084 085	\$ 086

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service



Declaration Control Number ► \_\_\_\_\_

Your Name	B Your Social Security #
	- -
Spouse's Name	A Spouse's Social Security #
	- -

Part I Tax Return Information	A Spouse	B Yourself
1. Virginia Adjusted Gross Income (Form 760CG, line 9; 760PY, line 10, columns B & A; Form 763, line 10)		
2. Amount you Owe (Form 760CG; Form 760PY, line 26; Form 763, line 27)		
3. Refund (Form 760CG; 760PY, line 27; Form 763, line 28)		

**Part II Declaration of Taxpayer and Signature Authorization**

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the year ending **December 31, 2007**, and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address and social security number or individual tax identification number) and the amount shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Virginia Department of Taxation does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit my complete return to the Virginia Department of Taxation. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent (direct debit).

**Taxpayer's PIN: check one box only**

☐ I authorize the ERO named below to enter my PIN       as my signature on my **2007** e-filed Virginia individual income tax return.  
Do not enter all zeros

ERO

☐ I will enter my PIN as my signature on my **2007** e-filed Virginia individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practioner PIN method. The ERO must complete Part III below.

Your signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Spouse's PIN: check one box only**

☐ I authorize the ERO named below to enter my PIN       as my signature on my **2007** e-filed Virginia individual income tax return.  
Do not enter all zeros

ERO

☐ I will enter my PIN as my signature on my **2007** e-filed Virginia individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practioner PIN method. The ERO must complete Part III below.

Spouse's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Part III Certification and Authentication – Practioner PIN Method Only**

ERO's EFIN/PIN: Enter your six digit EFIN followed by your five digit self-selected PIN.              
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the **2007** Virginia individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practioner PIN method and Virginia's publication VA1345, **2007** Handbook for Electronic Filers of Individual Income Tax Returns.

ERO's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

## Purpose of Form

Complete form VA-8879 when the Practitioner PIN method is used or when the taxpayer authorizes the electronic return originator (ERO) to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.

***This form should be retained by the ERO. Do not send this form to the Virginia Department of Taxation or the IRS.***

## When and How To Complete

IF the ERO is.....	THEN....
Not using the Practitioner PIN method and the taxpayer enters his or her own PIN	Do not complete Form VA-8879
Submitting Form VA-8453	Do not complete Form VA-8879
Using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN.	Complete form VA-8879, Parts I, II and III.
Using the Practitioner's PIN method and the taxpayer enters his or her own PIN.	Complete form VA-8879, Parts I, II and III.
Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN.	Complete form VA-8879, Parts I and II.

## ERO Responsibilities

The ERO will:

1. Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
2. Complete Part I using the amount from the taxpayer's 2007 tax return..
3. Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
4. Enter on the authorization line in Part II the ERO firm name ( not the name of the individual preparing the return) if the ERO is authorized to enter the taxpayer's PIN.
5. After completing (1) through (4), give the taxpayer Form VA-8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an internet website.
6. Enter the 14-digit Declaration Control Number (DCN) assigned to the tax return after the taxpayer completes Part II.

The ERO must receive the completed and signed Form VA-8879 from the taxpayer before the electronic return or request for refund is transmitted (or released for transmission).

## Taxpayer Responsibilities

Taxpayers have the following responsibilities:

1. Verify the accuracy of the prepared income tax return, including direct deposit information.
2. Check the appropriate box in Part II to authorize the ERO to enter or generate their PIN or to do it themselves.
3. Indicate or verify their PIN when authorizing the ERO to enter or generate it (the PIN must be five numbers other than all zeros.
4. Sign and date Form VA-8879.
5. Return the completed Form VA-8879 to the ERO by hand delivery, U.S. mail, private delivery service or fax. Your return or request will not be transmitted to the Virginia Department of Taxation until the ERO receives your signed Form VA-8879.

## 2007 ACH Payment Confirmation

Name(s) shown on return	Taxpayer's SSN
	Spouse's SSN

### Banking Information

Federal Return	State Return
Routing Transit Number:	
Bank Account Number:	
Type of Account:	
Amount of Tax Payment:	
Requested Payment Date:	

Taxpayer's Signature	Date
Spouse's Signature	Date